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FINANCIAL DEPARTMENT.

PROVINCIAL SERVICES AND LOCAL FUNDS

BUDGETS,

1877-78.

PART I.

Accounts.

	PAGE.
Comparative statements of receipts and charges and balances for 1874-75 and 1875-76	1-6
Accounts of Provincial Services, Local Funds, Trust Fund, and Municipal Funds for three years ending 1875-76, showing receipts and charges inclusive and also exclusive of Famine items	7-14

PART II.

Budget Estimates and Orders.

Refunds Budget	15
Resolution thereon	16
Jail Budget	17-22
Resolution thereon	23-26
Registration Budget	27-30
Resolution thereon	31-32
Police Budget and previous orders	33-42
Resolution thereon	43-46
Education Budget	47-62
Resolution thereon	63-64
Medical Budget	65-74
Resolution thereon	75-78
Printing Budget	79-86
Resolution thereon	87-88
Marine Budget	89-90
Resolution thereon	91-92
Miscellaneous Budget	93-98
Resolution thereon	99-100
Minor Establishment Budget	101-104
Resolution thereon	105-106
Petty Construction and Repairs Budget	107-108
Resolution thereon	109-110
Rents, Rates, and Taxes Budget	111-116
Resolution thereon	117-118
Public Works Budget, with P. W. Dept. Resolution thereon	119-176
Provincial Reserve Fund Budget	177-188
Resolution thereon	189-192
Ferry collections not to be assigned to District Committees	193-198
Accountant-General's note on saving Provincial Reserve Fund	199-200
General Provincial Budget ... ... } Resolution thereon	201-212
Local Funds Budget	213-276
Resolution thereon	277-282
"Customs Confiscation Fund" transferred to Imperial	283-288
"Steam Boiler Fee Fund" transferred to Provincial Reserve	289-294
"Copying Fee Fund" transferred to Provincial Services Registration ...	295-302
"Salt-Reward Fund" balances transferred to Provincial Reserve... ...	303-308
Local Public Works Budget with P. W. Resolution thereon	309-352

PART I.

No. 1979, dated Calcutta, the 31st October 1866.

Memo. by—E. W. KELLNER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with reference to this office No. 592C., dated 12th July 1876, with an abstract of the receipts and charges.

PROVINCIAL SERVICES.

Comparative statement of the Receipts and Disbursements for the 12 months of 1874-75 and 1875-76.

1875-76. Increase.	1875-76. Decrease.	RECEIPTS.	Budget estimate, 1875-76.	TOTAL RECEIPTS. 1875-76.	TOTAL RECEIPTS. 1874-75.
Rs.	Rs.		Rs.	Rs.	Rs.
		Balance 1st April 1875 ...	.....	3* / 31,29,273	.....
18,737	.....	I.—Allotment from Imperial Revenues.	1,10,41,000	1,10,60,337	1,10,41,600
.....	80,684	Jails	9,57,250	7,91,296	8,71,980
36,177	.....	Registration ...	6,71,000	5,80,467	5,44,290
.....	3,538	Police	68,950	38,356	41,894
.....	7,076	Education	4,71,800	4,95 287	5,02,363
.....	22,967	Medical	1,59,400	1,30,912	1,53,879
2,659	.....	Printing	57,890	57,851	55,192
.....	110	Marine	.....	300	410
23,31,817	.....	Miscellaneous ...	71,000	1,00,82,319	77,50,502
3,490	.....	Public Works ...	40,000	1,36,350	1,32,860
23,92,880	1,14,375	Total ..	1,35,38,290	2,33,73,475	2,10,94,970
23,40,065	.....	Local Fund	5,61,270 / 29,86,950	91,13,311	5,75,238 / 61,98,008
2,99,273	.....	Provincial Reserve Fund ...	10,95,500	12,48,780	9,49,507
83,794	.....	Trust Fund	86,620	2,00,602	1,16,808
27,23,132	.....	Total ...	47,30,340	1,05 62,693	78,39,561
		GRAND TOTAL ...	1,82,68,630	3,39,36,168	2,89,34,531
		Advances Recoverable ...	.....	3,30,397	3,39,661
		Cash Recoveries ...	.....	13,784	20,036
		Suspense Account ...	.....	7,155	10,550
		Imperial Receipts ...	.....	11,689	56,441
		Permanent Advances ...	.....	4,507	.....
		Total ...	.....	3,67,532	4,26,688
		GRAND TOTAL ...	3,74,32,976	.....	2,93,61,219

EXPENDITURE.	Budget estimate, 1875-76.	TOTAL PAYMENTS. 1875-76.	TOTAL PAYMENTS. 1874-75.	1875-76. Increase.	1875-76. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
1—Refunds	25,000	67,031	22,505	44,526	.....
3—Jails	17,28,844	17,83,414	17,90,083	.....	6,669
4—Registration ...	4,82,200	4,31,286	3,85,989	45,297	.....
5—Police	41,83,394	41,64,767	39,77,917	1,86,850	.....
6—Education	25,86,010	26,32,444	25,11,659	1,20,785	.....
7—Medical	14,32,717	14,86,053	13,14,289	1,71,764	.....
8—Printing	3,77,600	2,97,586	2,73,929	23,657	.....
9—Marine	.....	897	485	412	.....
10—Minor Establishments ...	3,05,920	3,97,279	.....	3,97,279	.....
11—Rent, Rates, and Taxes ...	1,81,700	1,87,398	1,70,942	16,456	.....
12—Miscellaneous ...	1,41,200	6,51,395	4,34,011	2,17,384	.....
13—Contributions ...	.....	97,36,646	29,36,665	67,99,981	.....
14—Public Works ...	27,02,400	34,77,467	48,89,762	.....	14,12,295
Total ...	1,41,46,985	2,53 13,663	1,87,08,236	80,24,391	14,18,964
Local Funds	5,78,386 / 30,57,300	5,80,661 / 64,85,147	6,12,658 / 91,00,977	.....	26,47,827
Provincial Reserve Fund ...	9,35,770	20,77,244	6,35,745	14,41,499	.....
Municipal Fund	.....	1,24,420	.....	1,24,420	.....
Trust Fund	77,360	1,98,447	97,240	1,01,207	.....
Total ...	46,48,816	94,65,919	1,04,46,620	16,67,126	26,47,827
GRAND TOTAL ...	1,87,95,801	3,47,79,582	2,91,54,856	.....	.....
Advances Recoverable ...	.....	2,53,656	3,48,340	.....	.....
Cash Recoveries ...	.....	13,784	20,036	.....	.....
Suspense Account ...	.....	4,480	7,973	.....	.....
Imperial Receipts ...	.....	11,689	56,441	.....	.....
Permanent Advances ...	.....	5,329	.....	.....	.....
Total ...	.....	2,88,938	4,33,790	.....	.....
Total ...	.....	3,50,68,520	.....	2,95,87,646	.....
Balance 1st April 1876 ...	.....	23,64,456	.....	.....	.....
GRAND TOTAL ...	.....	3,74,32,976	.....	.....	.....

* Rs. 3 adjusted since the submission of the statement forwarded on the 12th July 1876.

Abstract of Receipts and Charges and balances on account of Provincial Services and Local Funds for 1875-76.

HEADS.	Opening balance of the 1st of April 1875.		Receipts in 1875-76.	Total.
		Rs.	Rs.	Rs.
Provincial Services		25,39,409	2,33,73,475	2,59,12,884
Local Funds	Debit balance ..	2,36,300	91,13,311	88,77,011
Provincial Reserve Fund		8,28,464	12,48,780	20,77,244
Trust Funds		51,098	2,00,602	2,51,700
Municipal Funds under Act III. of 1864 transferred to Government of India in 1875-76, with reference to Comptroller-General's circular No. 233 dated 2nd February 1876		1,24,420	.....	1,24,420
DEBT HEAD.				
Advances recoverable	Ditto .	1,73,508	3,30,397	1,56,889
Suspense account	Ditto ...	1,614 } 2,693 }	7,155	2,848
Permanent advances		1,77,815*	4,507	4,507
Total ...		31,29,276	3,42,78,227	3,74,07,503

* Should be deducted from the opening and closing balances of Provincial Service to obtain the correct balances.

HEADS.	Closing balance on the 31st March 1876		Charges in 1875-76.	Total.
		Rs.	Rs.	Rs.
Provincial Services		5,99,221	2,53,13,663	2,59,12,884
Local Fund		18,11,203	70,65,808	88,77,011
Provincial Reserve Fund		.....	20,77,244	20,77,244
Trust Funds		53,253	1 98,447	2,51,700
Municipal Funds under Act III. of 1864 ...		.....	1,24,420	1,24,420
DEBT HEAD.				
Advances recoverable	Debit balance ...	96,767	2 53,656	1,56,889
Suspense account	Ditto ...	1,692	4,480	2,848
Permanent advances	Ditto ...	822*	5,329	4,507
		99,221		
Total ...		23,64,456	3,50,43,047	3,74,07,503

* Should be deducted from the opening and closing balances of Provincial Services to obtain the correct balance.

N. B.—The Imperial Receipts and Cash Recoveries being equal to each other on both sides of the comparative Statements, they have been omitted from this Abstract.

Explanation of differences in Receipts and Charges on account of Provincial Services and Local Funds for 1875-76, *as compared with* 1874-75.

RECEIPTS.

Heads.	Increase.	Decrease.	REMARKS.
	Rs.	Rs.	
Allotment from Imperial revenues.	18,737	.....	Transfer of the assignments for Botanical Gardens and Town Improvement Fund of Assam to Provincial Services, against the re-transfer from Provincial to Imperial Services of Public Works charges connected with the Salt Departments, and of those for light-houses and light-ships.
Jails	.....	80,684	Large transfer adjustments in 1874-75 under manufactures for works done for famine relief and other purposes, against increase under Alipore Jail Press receipts in 1875-76.
Registration	36,177	.....	Transfer of revenue record-searching fees from "Miscellaneous" to this head. Also larger receipts from registration fees.
Police	.....	3,538	Decrease under "Miscellaneous Receipts" against increase under contributions for police guards and fees and fines, &c.
Education	.....	7,076	Smaller receipts from college, school, and scholarship examination fees, and under the head of "Miscellaneous," against increase on account of subscriptions and grants from revenues of native States.
Medical	.....	22,967	Falling off in receipts under "Medical Stores" and "Miscellaneous," against an increase owing to the receipts from native schools of medicine.
Printing	2,659	.....	Increase under "Sale of Government publications" and "Miscellaneous," against a decrease under "Trade returns."
Marine	.....	110	
Miscellaneous	23,31,817	.....	Adjustment on account of the value of grain, &c., made over to Road Cess Committees and Public Works Department for expenditure in lieu of money wages to labourers on relief works, as also further grant by the Government of India in 1875-76 for famine relief works in 1874-75. Another transfer adjustment was made under this head on account of contribution for famine expenditure under orders of the Government of India.
Public Works	3,490	.....	Falling off under "Receipts from provincial Stock," counterbalanced by increase under "Receipts from Public Works officers" and "Miscellaneous."
Local Funds	23,40,065	.....	Chiefly due to larger receipts under District Road Fund (Act X B.C. of 1871).
Provincial Reserve Fund ...	2,09,273	.....	Larger receipts on account of Police Clothing Fund, Calcutta and Eastern Canals, Nuddea Rivers, Pound and Strand-bank Rent Fund.
Trust Funds	83,794	.....	Due principally to the opening this year of the Hooghly Emambara Trust and Midnapore Cyclone Relief Fund.

CHARGES.

	Rs.	Rs.	
Refunds	44,526	.....	Re-adjustment of credits in the accounts of previous years, as also the transfer to allotment from Imperial Revenues by debit to this head of the provincial assignment for the Town Improvement Fund of Assam for 1874-75.
Jails	.....	6,669	Smaller payments on account of inspection and general superintendence, district jails, and Dehree camp, against increase under "Presidency and central jails and jail manufactures."
Registration	45,297	.....	Increase under "Sub-Registrar's Commission" and transfer of charges on account of Revenue Record-room contingencies from "Miscellaneous" to this head.
Police	1,86,850	.....	Adjustment on account of Police Clothing Fund by debit to this head. Also larger payments for Presidency police against reduced expenditure for Suburban Police.
Education	1,20,785	.....	Chiefly owing to increased payments for aided colleges and schools under grant-in-aid rules and for scholarships.
Medical	1,71,764	.....	Larger adjustment of the cost of medical stores in 1875-76; and increase of expenditure on account of Temple native school of medicines.
Printing	23,657	.....	Larger adjustment on account of cost of printing at the Alipore Jail Press, against the reduction of charges on account of the Bengal Secretariat Press.
Marine	412	.....	
Minor establishment ...	3,97,279	.....	Charges for establishments transferred from miscellaneous, and those for the Botanical Gardens from Imperial Services. Larger payments for model farms and charges for provincial and interprovincial traffic.

Heads.	Increase.	Decrease.	REMARKS.
	Rs.	Rs.	
Rent, rates, and taxes ...	16,456	.....	Increase under "Municipal rates and taxes" against decrease under "Administration and Law and Justice."
Miscellaneous	2,17,384	.....	Payments at abnormal rates to wards' estates on account of famine relief charges, expenditure for special commission of enquiry into famine in North Behar, adjustment of a portion of charges for famine relief works borne by Government, and compensation paid for lands and buildings taken for the Zoological Garden at Alipore; against these are the transfers of the disbursements for sub-divisional establishments and Revenue Record-room, contingencies to minor establishment and registration.
Contribution	67,99,981	.....	Rs. 50,35,358, adjusted with reference to the accounts of the Public Works Department for March 1876, as grant-in-aid to district road fund; and Rs. 39,57,505 on account of grain, &c., made over to road cess committees and Public Works Department, for expenditure in lieu of money wages to labourers in the late famine relief works.
Public Works	.....	14,12,295	Details of public works expenditure are not furnished in the account current of the Public Works Department, from the middle of the past year. The cause of difference cannot therefore be explained by this office.
Local Funds	.....	26,47,827	Payments in 1874-75, from district road funds were larger.
Provincial Reserve Fund...	14,41,499	.....	Rs. 9,84,120 transferred by debit to this head to the Government of India; Rs. 2,25,000, contributed to the Zoological Garden at Alipore; and increased payments for Calcutta and Eastern Canals.
Municipal Fund	1,24,420	.....	Credit balance on account of Municipalities under Act III. of 1864, in 1874-75, transferred to the Imperial accounts with reference to Comptroller-General's circular No. 233, dated 25th February 1876.
Trust Fund	1,01,207	.....	Due to the opening of the Hooghly Emambara Trust and Midnapore Cyclone Relief Funds.

E. F. M.—Reg. No. 8452—9-11-76.

No. 744C., dated Calcutta, the 3rd November 1876.

Memo. by H. A. MANGLES, ESQ., Accountant-General, Bengal.

COPY forwarded to the Secretary to the Government of Bengal, Financial Department, for information.

No. 626C., dated Calcutta, the 20th September 1876.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of India in the Financial Department.

IN reply to your endorsement dated 8th April last, covering copy of your letter No. 2065 of the same date, to the address of the Secretary to the Government of Bengal in the Financial Department, in which you call for complete accounts of the Bengal Provincial and Local Funds to the end of 1875-76, with all transactions for famine eliminated, I have the honor to submit—

(1) accounts for 1873-74, 1874-75, and 1875-76 of Provincial Services;
(2) accounts for same years of Provincial Reserve Fund;
(3) accounts for same years for Local Funds, separating District Road Funds and District Road Accounts from other Local Funds; and
(4) accounts for same years of Trust and Municipal Funds. The statements explain themselves.

2. I also submit a statement showing the total expenditure on relief works, as also the portions paid towards that expenditure by the Governments of India and Bengal.

PROVINCIAL

RECEIPTS.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	35,60,893	.....	19,038	.....	23,61,593	.....
Allotment from Imperial Services	1,23,43,066	1,23,43,066	1,10,41,600	1,10,41,600	1,10,60,337	1,10,60,337
Jails	9,67,971	9,67,971	8,71,980	8,71,980	7,91,296	7,91,296
Registration	4,71,861	4,71,861	5,65,734	5,65,734	5,80,467	5,80,467
Police	49,486	49,486	41,895	41,895	38,357	38,357
Education	4,78,540	4,78,540	5,02,363	5,02,363	4,95,287	4,95,287
Medical	1,12,253	1,12,253	1,53,879	1,53,879	1,30,912	1,30,912
Printing	53,921	53,921	55,192	55,192	57,851	57,851
Marine	.....	.....	409	409	300	300
Miscellaneous	81,092	81,092	(b)90,920	90,920	79,907	79,907
Contributions	(a)32,89,000	10,00,000	(b)76,38,139	.....	(c)1,00,02,412	11,34,120
Public Works	2,94,120	2,94,120	1,32,860	1,32,860	1,36,350	1,36,350
Debt Account	2,79,351	2,79,351	4,26,688	4,26,688	3,55,842	3,55,842
Total ...	60,77,595	37,88,595	1,04,80,059	28,41,920	1,26,68,981	38,00,688
	1,84,20,661	1,61,31,661	2,15,21,659	1,38,83,520	2,37,29,318	1,48,61,025
Grand Total ...	2,19,81,554	.....	2,15,02,621	.....	2,60,90,911	.....
Grants from India	.....	(a)22,89,000	.....	(b)76,38,139	.....	(c)88,68,292
Total ...	.....	22,89,000	.....	76,38,139	.....	88,68,292

(i) Grants to District Road Funds during the

SERVICES.

Disbursements.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	28,413	28,413	22,505	22,504	67,031	67,031
Jails	19,23,105	19,23,105	17,91,504	17,91,505	17,83,414	17,83,414
Registration	3,25,434	3,25,434	3,98,824	3,98,824	4,31,286	4,31,286
Police	46,41,393	46,41,393	39,76,497	39,76,497	41,64,767	41,64,767
Education	24,65,495	24,65,495	25,11,658	25,11,658	26,32,444	26,32,444
Medical	13,78,747	13,78,747	13,14,289	13,14,289	14,86,053	14,86,053
Printing	3,25,442	3,25,442	2,73,928	2,73,928	2,97,586	2,97,586
Marine	.....	.....	485	485	897	897
Minor Establishments	2,08,848	2,08,848	2,84,192	2,84,192	3,97,279	3,97,279
Office Rent, Rates, and Taxes...	1,81,065	1,81,065	1,70,942	1,70,942	1,87,398	1,87,398
Miscellaneous	1,94,954	1,94,954	1,36,984	1,36,984	6,51,395	(h)3,03,490
Contributions	(i)47,30,763	47,30,763	(i)29,36,666	29,36,666	(i)97,36,646	(g)54,92,816
Public Works	52,31,770	(d)47,30,734	48,89,762	(e)31,04,895	34,77,467	(f)28,87,363
Debt Account	3,65,163	3,65,163	4,32,792	4,32,792	2,77,249	2,77,249
Total ...	2,20,00,592	2,14,99,556	1,91,41,028	1,73,56,161	2,55,90,911	2,04,09,072
Closing balance ...	—19,038	.....	23,61,593	.....	5,00,000	.....
Grand Total ...	2,19,81,554	.....	2,15,02,621	.....	2,60,90,911	.....
Amount credited to Government of India for grain consumed	.....	.....	.....	.....	.....	(g)42,43,830
Debits to Public Works for famine expenditure ...	.....	(d)5,01,036	.....	(e)17,84,867	.....	(f)5,90,104
Grants to Court of Wards' Estates for famine expenditure, being difference between normal and abnormal rates of labor	.....	.....	.....	.....	.....	(h)3,03,490
Famine relief expenditure ...	.....	.....	.....	.....	.....	(h)44,415
Total ...	.....	5,01,036	.....	17,84,867	.....	51,81,839

three years amounted to 112 lakhs of rupees.

10

PROVINCIAL

RECEIPTS.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	9,80,682	9,80,682	5,14,702	5,14,702	8,28,464	8,28,464
Receipts	24,21,130	24,21,130	9,49,508	9,49,508	12,48,779	12,48,779
Total ...	34,01,812	34,01,812	14,64,210	14,64,210	20,77,243	20,77,243

N.B.—No famine

LOCAL

Opening balance, District Road Fund	6,71,060	6,71,060	19,22,168	7,62,038	−8,45,000	33,65,155
Opening balance, other Funds...	6,04,196	6,04,196	7,09,353	7,09,353	5,73,553	5,73,553
	12,75,256	12,75,256	26,31,521	14,71,391	−2,71,447	39,38,708
District Road (*a*)	57,63,380*	24,02,380	55,94,199*	26,03,117	77,90,227*	29,29,869
Other Funds	6,25,622	6,25,622	6,03,809	6,03,809	7,36,897	7,36,897
Total ...	63,89,002	30,28,002	61,98,008	32,06,926	85,27,124	36,66,766
Grand Total ...	76,64,258	43,03,258	88,29,529	46,78,317	82,55,677	76,05,474

* (*a*) Grants-in-aid from Provincial Services during the three years amounted to 112 lakhs of rupees.

RESERVE FUND.

Disbursements.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure	28,87,110	28,87,110	6,35,746	6,35,746	20,77,243	20,77,243
Closing balance	5,14,702	5,14,702	8,28,464	8,28,464	.....	.....
Total ...	34,01,812	34,01,812	14,64,210	14,64,210	20,77,243	20,77,243

expenditure.

FUNDS.

District Road	44,63,821	(a)22,62,951	83,61,367	.....(b)	58,08,797	(c)40,40,339
Other Funds	5,68,916	5,68,916	7,39,609	7,39,609	6,76,350	6,76,350
Total ...	50,32,737	28,31,867	91,00,976	7,39,609	64,85,147	47,16,689
Closing balance, District Road Funds.	19,22,168	7,62,038	—8,45,000	33,65,155	11,36,430	d22,54,685
Closing balance, other Funds ...	7,09,353	7,09,353	5,73,353	5,73,553	6,34,100	6,34,100
	26,31,521	14,71,391	—2,71,447	39,38,708	17,70,530	28,88,785
Grand Total ...	76,64,258	43,03,258	88,29,529	46,78 317	82,55,677	76,05,474

Famine expenditure ... ... 22,00,870(a) 83,61,367(b) 17,68,428(c)

(d).—A sum of 2½ lakhs has been credited to the Government of India under Financial Department No. 2227, dated 17th August 1876, by debit to advances recoverable. The adjustment to debit of the District Road Funds will be made in the accounts for 1876-77, as soon as it is ascertained what districts are to bear the charges.

TRUST

Receipts.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	37,890	37,890	31,530	31,530	51,098	51,098
Receipts	1,10,601	1,10,601	1,16,808	1,16,808	2,00,602	2,00,602
Total ...	1,48,491	1,48,491	1,48,338	1,48,338	2,51,700	2,51,700

N.B.—No famine

MUNICIPAL

Opening balance	1,40,914	1,40,914	1,51,574	1,64,074	35,146	62,646
Receipts	12,12,580	12,12,580	10,63,190	10,63,190	5,86,188	5,86,188
Total ...	13,53,494	13,53,494	12,14,764	12,27,264	6,21,334	6,48,834

FUNDS.

Disbursements.	1873-74.		1874-75.		1875-76.	
	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.	Inclusive of famine.	Exclusive of famine.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure	1,16,961	1,16,961	97,240	97,240	1,98,447	1,98,447
Closing balance	31,530	31,530	51,098	51,098	53,253	53,253
Total ...	1,48,491	1,48,491	1,48,338	1,48,338	2,51,700	2,51,700

expenditure.

FUNDS.

Expenditure	12,01,920	(a)11,99,420	11,79,618	(b)11,64,618	5,80,661	5,80,661
Closing balance	1,51,574	1,64,074	35,146	62,646	40,673	68,173
Total ...	13,53,494	13,53,494	12,14,764	12,27,264	6,21,334	6,48,834

Famine expenditure ... ... (a)2,500 ..... (b)15,000

14

Memorandum shewing the total Famine expenditure, the net grant made by the Government of India, and the amount paid towards it by the Government of Bengal, from 1873-74 *to* 1875-76.

FAMINE EXPENDITURE.

	Provincial Services.	District Road Fund.	Municipal Fund.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	5,01,036	22,00,870	2,500	27,04,406	
1874-75	17,84,867	83,61,867	15,000	1,01,61,234	
1875-76	52,81,839	17,68,428	.....	69,50,267	
Total ...	74,67,742	1,23,30,665	17,500	1,98,15,907	1,98,15,9(
Grants by Government of India, as per books	.....	... ...	1873-74 ...	22,89,000	
Grants by Government of India, as per books	.....	... ...	1874-75 ...	76,38,139	
Deficit balance of Provincial Services written off under Government of India's No. 2065, dated 8th April 1876	.....	53,44,907			
Grant by Government of India ...	.....	39,57,505			
Balance of Provincial Services to be retained as per Government of India's No. 2065, dated 8th April 1876 ...	.....	5,00,000			
Total grant as per books ...	.....	98,02,412			
DEDUCT—					
Balance of Provincial Reserve Fund on 31st March 1876, transferred to credit of Government of India, No. 2065, dated 8th April 1876 ...	9,34,120				
Contribution from District Road Fund credited to Government of India under Government order No. 2727, dated 17th August 1876	2,50,000				
		11,84,120	1875-76 ...	86,18,292	
		Net grant from India			1,85,45,431
		Famine expenditure paid by Bengal .			12,70,476

C. E. G.—Reg. No. 8483—9-11-76.

PART II.

Bengal Budget Estimate of Grant 1—Refunds, 1877-78.

No. 2530C, dated Calcutta, the 19th December 1876.

Memo. by H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant I.—Refunds.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	.....	.....	.....	100	100	.....	.....	.....	99	.....	.....	Estimated with reference to actuals, omitting extraordinary refunds.
Registration	.....	.....	.....	2,000	2,000	.....	2,000	.....	1,692	.....	.....	
Police	.....	.....	.....	3,000	3,000	.....	2,000	.....	3,704	.....	.....	
Education	.....	.....	.....	4,000	4,000	.....	3,000	.....	4,722	.....	.....	
Medical	.....	.....	.....	5,000	5,000	.....	4,000	.....	6,568	.....	.....	
Printing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	.....	.....	...	12,000	12,000	.....	12,000	 23,000	50,246	.....	.....	
Total Refunds ...	.....	.....	.....	26,100	.....	26,100	.....	23,000	67,031	23,000	12,331	

Net increase in 1877-78, Rs. 3,100.

C. E. G.—Reg. No 1533—13-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2530C, dated 19th December 1876, from the Accountant-General, submitting the Budget Estimate of Expenditure under Grant 1—Refunds, for the year 1877-78.

The total expenditure under this head for 1877-78, as estimated by the Accountant-General, amounts to Rs. 26,100 against the sanctioned grant of Rs. 23,000 for the current year. Looking to the actuals of 1875-76, which amounted to Rs. 67,031, the Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 26,100 as the probable expenditure for 1877-78. The grant now sanctioned, as compared with that for the previous year, is distributed as follows :—

	Grant, 1876-77.	Grant, 1877-78.
	Rs.	Rs.
Jails	...	100
Registration	2,000	2,000
Police	2,000	3,000
Education	3,000	4,000
Medical	4,000	5,000
Printing	...	...
Miscellaneous	12,000	12,000
Total ...	23,000	26,100

ORDER—Ordered that a copy of the above Resolution be forwarded to the Accountant-General, to the Inspectors-General of Jails, Registration, and Police, to the Director of Public Instruction, to the Surgeon-General, Indian Medical Department, and to all Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 440.

COPY forwarded to the Accountant-General, to the Inspectors-General of Jails, Registration, and Police, to the Director of Public Instruction, to the Surgeon-General, Indian Medical Department, and to all Departments of this office.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 9th February 1877.

C. E. G.—Reg. No. 1532—12-2-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 1888.

CALCUTTA, THE 17TH JUNE 1876.

FROM H. H. RISLEY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

(1.) TO THE INSPECTOR-GENERAL OF JAILS.
(2.) „ INSPECTOR-GENERAL OF POLICE.
(3.) „ DIRECTOR OF PUBLIC INSTRUCTION,
(4.) „ SURGEON-GENERAL, INDIAN MEDICAL DEPARTMENT.

SIR,

THE practice hitherto has been for Heads of Departments in these provinces to frame their local budget estimates and submit them to Government through the Accountant-General. That officer, with a view to ensure economy, would generally propose reduction in the items of these estimates, and then submit the revised items to Government. Financial considerations often compelled Government to reduce the estimates still further, and revised estimates had to be called for.

2. The Lieutenant-Governor, however, thinks that the estimating officer is the best person to judge in what items of the estimates reductions can be best made, and he is therefore of opinion that it would be the much better plan to limit the amount of the estimates beforehand than to cut them down when they are received.

3. With regard to this consideration, and moreover to avoid future manipulations with a view to reduction, the Lieutenant-Governor desires me to request that you will frame the local budget estimates for your department for 1877-78 within (1) Rs. 16,75,000, (2) Rs. 41,00,000, (3) Rs. 25,00,000, (4) Rs. 13,50,000.

I have the honor to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Acting Asst. Secy. to the Govt. of Bengal.

C. E. G.—Reg. No. 2907.

Bengal Budget Estimate of Jail Department, 1877-78.

No. 2500C., dated Calcutta, the 18th December 1876

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

Grant 3—Jails.

Receipts.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.	Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
Jail Manufactures.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufactures	.....	8,31,200	.....	8,31,200	8,31,200	.....	7,19,200	6,68,938	.....	2,60,549	The gunny market having improved, the Inspector General estimates an increase of 1¼ lakhs in the Alipore Jail. A falling off is shown, however, in some of the district jails, and nothing has been entered on account of the Midnapore district jail (annexed to the central jail under Bengal Government Order No. 3536 of 20th November 1876) and the Nyadoomka Jail.
Printing work executed at Jail Press	.....	1,60,220	.....	.....	.....	.....	1,50,500	.....*	.....	380	Omitted with reference to the Orders of the Government of Bengal, No. 3387, dated 19th October 1876.
Hire of Convicts.											
Receipts on account of convict labour in central jail and convict camp...	.....	.....	.....	.....	.....	.....	30,000	16,856	.....	207	Omitted with reference to letter from the Government of Bengal, No. 3366, dated 23rd October 1876, in which it was intimated that the Dehree convict camp had been broken up.—(*Vide* Accountant-General's reply, No. 855, dated 20th November 1876.)
Miscellaneous	.....	.....	.....	6,500	6,500	.....	4,500	6,721	.....	8,548	
Total ...	.....	9,91,420	.....	8,37,700	8,37,700	.....	9,06,200	6,92,515	6,80,000	2,69,684	
Net decrease in 1877-78 ...	68,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	

* Total for 1875-76, Rs. 98,781.

Expenditure.

Details.	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and general superintendence	45,732	42,100	45,732	3,632	.....	39,631	42,100	21,955	
Presidency jail	86,232	90,520	74,232	.....	4,288	66,488	70,000	34,697	
Central	2,69,736	2,79,480	2,64,736	.....	9,744	2,64,770	2,65,000	1,28,120	
District	5,28,760	5,57,874	4,85,760	.....	29,114	6,40,212	5,40,000	2,64,045	
Lock-ups	72,561	72,981	67,142	.....	10,420	63,282	80,000	39,112	
Convict camps and temporary central jails	51,772	65,130	45,772	.....	13,358	45,318	42,000	21,051	
School of industry	.....	.....	.....	.....	.....	.....	.....	.....	
Jail manufactures (including Alipore printing press)	6,29,252	6,40,152	6,23,660	.....	10,900	6,04,420	5,35,000	2,88,708	
Transportation of convicts	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	16,84,045	17,48,237	.....	3,632	77,824	17,24,121	.....	.....	
Deduct—									
Amount reduced by Government of Bengal in Resolution dated 6th March 1876	.....	50,000	.....	50,000	41,252	.....	.....	.....	
Alipore Printing Establishment ...	41,252	.....	.....	.....	.....	.....	.....	.....	
Total Grant 3 ...	16,42,793	16,98,237	16,05,374	53,632	1,19,076	17,24,121	15,74,100	7,97,688	
Net decrease in 1877-78 ...	65,444	.....	.....	.....	.....	.....	.....	.....	

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		Inspection and General Superintendence.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General ...	24,800		24,800		24,800		20,800		19,593	.....	.....	Annual increment for a broken period.
1	1	Personal Assistant to Inspector-General ...	4,800		4,800		4,800		4,800		4,493			
				29,600		29,600		29,600		25,600				
											24,086			
		Establishment.												
17	17	Clerks	9,832		9,832		9,832		9,974		9,667	.....	.....	Decrease owing to appointment of new men on lower pay.
8	8	Servants	600		600		600		576					
		Temporary establishment	.....		.....		.....		.....		1,286			
				10,432		10,432		10,432		10,500				
											10,893			
		Contingent charges.												
		Office expenses and miscellaneous	1,200		1,200		1,200		1,200		868			
		Country stationery	.....		.....		.....		.....		107			
				1,200		1,200		1,200		1,200				
											975			
		Travelling expenses.												
		Travelling allowances	.....	3,000		3,000		3,000		3,000	2,879			
		Postage charges.												
		Service postage stamps...	.....	1,500		1,500		1,500		1,800	798			
		Total ...	.....	45,732		45,732		45,732		42,100	39,631			
		Jail Manufacture Department.												
		Establishment.												
		Superintendent	.....	.....		.....		.....		.....	.....			
		Draughtsman	.....	.....		.....		.....		.....	.....			
		Clerk	.....	.....		.....		.....		.....	.....			
		Servant	.....	.....		.....		.....		.....	.....			
		Total ...	.....	.....		.....		.....		.....	.....			
		Total inspection and general superintendence	.....	45,732		45,732		45,732		42,100	39,631			
		Presidency Jail.												
		Establishment.												
1	1	Superintendent	7,200		7,200		7,200		7,200					
13	13	Fixed executive staff (including jailors)	11,600		11,600		11,600		10,410					
15	15	Fixed warder staff (including turnkeys) ...	9,402		9,402		9,402		9,400		20,603	.....	.....	Increase due to annual increments.
9	9	Servants	660		660		660		660					
2	.....	Extra and temporary establishment	.....		.....		.....		100					
				28,862		28,862		28,862		27,770				
											20,603			
		Contingent charges.												
		Diet—convicts and under-trial prisoners												
		„ Revenue defaulters												
		„ Excise ditto												
		„ Opium ditto	40,910		35,000		30,000		39,800		31,502			
		„ other civil prisoners												
		„ released ditto			380		380		380					
		Hospital charges	4,820		4,820		3,820		5,350		3,566			
		Clothing and bedding	11,060		10,000		6,000		9,670		5,955			

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jail.—(*Continued.*)												
Contingent charges.—(Continued.)												
Moving prisoners	.....		.....		.....		.....		183			
Petty construction and repairs	470		470		470		850		242			
Office or ground rent	.....		.....		.....		.....		19			
Contingencies and miscellaneous									4,361			
Purchase of service stamps	6,560		6,500		4,500		6,500		39			
Travelling allowances									18			
Cost of medical stores	200		200		200		200		.....			
		64,020		57,370		45,370		62,750	45,885			
Total Presidency Jail ...	.....	92,882		86,232		74,232		90,520	66,488	70,000	34,697	
Central Jails.												
Numbers. 1876-77. / 1877-78. — *Establishment.*												
5 / 5 Superintendents	50,340		50,340		50,340		48,000					
39 / 39 Fixed executive staff (including jailors)	25,416		75,416		25,416		25,380					
115 / 128 Fixed warder staff (including turnkeys) ...	17,568		17,568		17,568		16,152		87,870	.....	.....	Midnapore and Bhagulpore district jails retained as an annex to the central jails, the accounts being amalgamated.—(Bengal Government Order No. 3536, dated 20th November 1876.)
/ 20 Apprentice warders ...	.....		.....		6,000		.....					
10 / 10 Servants	612		612		612		588					
13 / 12 Extra and temporary establishment	600		600		600		650					
		94,536		94,536		1,00,536		90,770	87,870			
Contingent charges.												
Diet—convicts and under-trial prisoners ...												
„ Revenue defaulters												
„ Excise ditto	1,59,610		1,35,500		1,25,000		1,42,800		1,28,506	.....	.....	Estimated with reference to the above arrangement and actuals.
„ Opium ditto												
„ other civil prisoners												
„ released ditto							1,870					
Hospital charges	11,200		11,200		10,200		8,220		14,942			
Clothing and bedding	14,890		14,890		13,890		18,920		16,366			
Petty construction and repairs	1,800		1,800		1,800		3,600		3,083			
Moving prisoners...	.....		.....		.....		.....		76			
Contingencies and miscellaneous							9,300		11,359			
Office or ground rent	11,310		11,310		11,310		400		458			
Purchase of service stamps							2,600		470			
Travelling allowances									849			
Cost of medical stores	1,000		1,000		1,000		1,000		791			
		1,99,810		1,75,200		1,63,200		1,88,710	1,76,900			
Total Central Jail ...	.....	2,94,346		2,69,736		2,63,736		2,79,480	2,64,770	2,65,000	1,28,120	
District Jails.												
Numbers. 1876-77. / 1877-78. — *Establishment.*												
36 / 36 Superintendents	37,200		37,200		37,200		37,200		32,527			
195 / 189 Fixed executive staff (including jailors)	80,149		80,149		80,149		84,802		1,20,205			*Vide* remark against central jails establishment.
353 / 350 Fixed warder staff (including turnkeys)	29,976		29,976		29,976		31,788					
105 / 109 Extra and temporary establishment	6,820		6,820		6,820		6,500		6,604			
For improvement in jail establishments	.....		.....		.....		5,000		.....			
		1,54,145		1,54,145		1,54,145		1,65,290	1,59,336			

21.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT JAIL.—(*Continued.*)												
Contingent charges.												
Travelling allowances	500		500		500		570		1,708			*Vide* remark against central jails establishment.
Service postage stamps	1,200		1,200		1,200		1,310		1,580			
Office expenses and miscellaneous	1,200		1,200		1,200		1,400		1,689			
Diet—convicts and under-trial prisoners												
„ Revenue defaulters												
„ Excise ditto	2,47,000		2,84,000		1,50,000		270,000		3,54,218	.....	.....	Estimated with reference to actuals.
„ Opium ditto												
„ other civil prisoners												
„ released ditto	.....		.....		.....		3,750					
Hospital expenses, medicines, &c.	9,260		9,260		6,250		10,430		14,962			
Clothing and bedding	34,200		34,200		31,200		38,800		42,305			
Petty construction and repairs	13,150		13,150		10,150		20,000		15,232			
Purchase of reserve stores of grain	.....		.....		.....		.....		2,238			
Office and ground rent			1,500		1,500		1,500		1,041			
Cost of mathematical stores	26,530				..		.....		103			
Miscellaneous charges			24,830		24,830		24,500		35,025			
Cost of medical stores	3,000		3,000		3,000		4,000		8,984			
Tread-mills, cranks, &c.	4,000		1,400		1,100		15,000		1,701			
Cost of land for Tipperah Jail	375		375		375		1,324		.....			
		3,37,675		3,74,615		3,31,615		3,92,584	4,80,476			
Total District Jail ...	.....	4,91,820		5,28,760		4,85,790		5,57,874	6,40,212	5,40,000	2,64,045	
LOCK-UPS.												
Numbers. 1876-77. / 1877-78. — *Establishment.*												
67 / 84 Native doctors ...	25,008		17,407		17,407		17,407					
140 / 148 Warder establishment ...	14,532		14,014		14,014		14,014		25,937			
Add for new lock-ups to be opened...	...		.....		..		1,000					
		39,600		31,421		31,421		32,412	25,937			
Contingent charges.												
Diet—convicts and under-trial prisoners												
„ Revenue defaulters												
„ Excise ditto	27,700		27,700		25,700		25,400		25,905	.....	.....	In the absence of orders of Government sanctioning this increase, the estimate for 1876-77 has been retained.
„ Opium ditto												
„ other civil prisoners												
„ released ditto	.....		.....		... ..		380					
„ of prisoners in Calcutta lock-up ...	1,600		1,600		1,600		1,600		1,494			
Office expenses and miscellaneous	.....		.....		. .		.....		86			
Hospital charges	570		570		570		680		318			
Travelling allowances	.....		.....		.. ...		.....		429			
Clothing and bedding	1,280		1,280		280		2,000		110			
Service postage stamps...	.....		.....		... ..		.....		38			
Petty construction and repairs	3,070		3,070		3,070		5,000		3,087			
Office and ground rent	.....		.....		.....		.....		142			
Contingencies and miscellaneous	6,920		6,920		5,500		5,500		5,736			
		41,140		41,140		35,721		40,560	37,845			
Total Lock-ups ...	.....	80,740		72,561		67,142		72,981	63,282	80,000	39,112	

Details.	Numbers. 1876-77.	Numbers. 1877-78.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned Grant, 1877-78		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
Convict Camps and Temporary Central Jails.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment.														
Superintendent	1	1	12,000		12,000		12,000		12,000		13,141			
Fixed executive staff (including jailors)... ...	6	6	3,696		3,969		3,696		3,876		11,522	.....	.....	Orders are solicited as to whether this charge should not be altogether omitted with reference to letter from the Government of Bengal, No. 3366, dated 23rd October 1876.
Fixed warder staff (including turnkeys) ...	81	80	8,736		8,736		8,736		8,444					
Extra and temporary establishment	24	23	800		800		800		1,860		554			
				25,232		25,232		25,232		26,180	25,217			
Contingent charges.														
Diet—convicts and under-trial prisoners			20,700		20,700		15,700		2,800		14,699			
" released prisoners									3,000					
Hospital charges...			940		940		940		1,000		982			
Clothing and bedding			1,880		1,880		1,880		4,000		466			
Petty constructions and repairs			940		940		940		500		121			
Contingencies and miscellaneous			1,880		1,880		1,880		2,250		2,427			
Travelling allowance			.....		.....		.....		.....		127			
Cost of medical stores			200		200		200		200		140			
Guarding and hutting convicts			.....		.....		.....		.....		1,028			
Service postage stamps...			.....		.....		.....		.....		111			
				26,540		26,540		20,540		38,950	20,101			
Total Convict Camps, &c. ...			.....	51,772		51,772		45,772		65,130	45,318	42,000	21,051	
District Jail Manufactures.														
Purchase of raw materials			5,74,056		5,74,056		5,74,000		5,94,400		6,00,252			
Rents and compensation of lands for jail gardens			.....		.....		.....		.....		16			
Machine for Allipore jail			10,000		10,000		10,000							
Machinery for Presidency jail			.....		.....		5,000							
Ditto for woollen manufacture in Bhaugulpore central jail			.....		.....		30,000							
Commission to jailors			4,000		4,000		4,000		4,500		4,123			
				5,98,900		5,88,000		6,23,000		5,98,900	6,04,391			
Freight paid in India			.....		....		.....		.....		29			
Allipore Jail Press.														
Establishment			13,752		Rs. 41,253 shown under "printing."		.....		13,752					To be included in the Printing Budget estimate, with reference to Bengal Government Order No. 3337, dated 19th October 1876.
Purchase of type and other press materials			3,000				.....		1,500					
Contingencies, &c.			24,500				.....		25,000					
Petty construction and repairs			.....				.....		1,000					
				41,252		.....				41,252	59,295			
Total ..			.....	6,20,252		5,88,000		6,23,000		6,40,152	6,04,420	5,35,000	2,88,708	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH FEBRUARY 1877.

RESOLUTION.

READ—

THE budget estimate of the Jail Department for 1877-78, submitted with the Accountant-General's memorandum No. 2500C., dated 18th December 1876.

The present budget compares with the sanctioned grants for the previous year and the actuals of 1875-76 as follows:—

	Actuals of 1875-76.	Grant for 1876-77.	Budget for 1877-78.
	Rs.	Rs.	Rs.
Inspection and general superintendence ...	39,631	42,100	45,732
Presidency Jails	66,488	90,520	86,232
Central Jails	2,64,770	2,79,480	2,69,736
District Jails	6,40,212	5,57,874	5,28,760
Lock-ups	63,282	72,981	72,561
Convict camps and temporary central jails ...	45,318	65,130	51,772
School of Industry	.....	.....	.....
Jail manufactures	6,04,420	6,40,152	6,29,252
Transportation of convicts	.....	.....	.....
Total ...	17,24,121	17,48,237	16,84,045

RECEIPTS.

The Accountant-General has estimated the receipts for 1877-78 at Rs. 8,37,700, against the regular estimates of 1876-77 of Rs. 6,80,000 and the actuals of 1875-76 of Rs. 6,92,515. The departmental estimate amounted to Rs. 9,91,420, but the Accountant-General has reduced the amount by the exclusion of the item of "Printing work executed at the Alipore Jail Press," on the ground that it does not represent actual money receipts; the corresponding entry under expenditure in the printing budget has also been excluded. A considerable increase of income is expected in the Alipore Jail owing to the favourable state of the gunny market, whereas a falling off is shewn in the receipts of some of the district jails owing to their being amalgamated with the central jails. The item "hire of convicts," which hitherto appeared as an item of receipt, has also been excluded, as it represents a mere paper transaction, and not actual revenue. The Lieutenant-Governor accepts the Accountant-General's estimate of "receipts."

EXPENDITURE.

As regards the items of increase and decrease of expenditure, the Lieutenant-Governor accepts generally the explanations offered by the Accountant-General, subject to the following remarks.

Inspection and General Superintendence.—No figures are entered under the minor head "Jail Manufacture Department." It would be convenient, the Lieutenant-Governor thinks, to shew the figures for the Superintendent of Jail Manufacture and his establishment separately under this head in future.

PRESIDENCY JAIL.

Contingent Charges.—Under this head, the Accountant-General estimates an expenditure of Rs. 57,370 during 1877-78 against a grant of Rs. 62,750 for 1876-77, and the actuals for 1875-76 of Rs. 45,885. In consideration,

however, of the release of a number of prisoners on the 1st January 1877 from the Presidency Jail, and having regard to the actuals for 1875-76, the Lieutenant-Governor is pleased to order the reduction of the Accountant-General's estimates as follows :—

	Accountant-General's estimate, 1877-78	Actuals, 1875-76.	Sanctioned estimate, 1877-78.
	Rs.	Rs.	Rs.
Diet	35,380	31,502	30,380
Hospital charges	4,820	3,566	3,820
Clothing and bedding ...	10,000	5,955	6,000
Postage stamps, contingencies and miscellaneous, and travelling allowances	6,500	4,400	4,500

CENTRAL JAILS.

Establishment.—The Lieutenant-Governor has ordered a fresh provision of Rs. 6,000 to be made for the "apprentice warders," twenty in number, whom it is proposed to instruct and train in each of the five central prisons in Bengal.

Contingent Charges.—The Accountant-General's estimate of Rs. 1,35,500, under the sub-head "diet," has been framed with reference to the amalgamation of the Midnapore and Bhagulpore district jails with the central jails at those stations. The Lieutenant-Governor is pleased to order a reduction of the estimate to Rs. 1,25,000 in view of the release of a number of the prisoners on the 1st January 1877. The Lieutenant-Governor has also ordered, for similar reasons, a reduction to be made in the "hospital charges" from Rs. 11,200 to Rs. 10,200, and in the estimates "under clothing and bedding" from Rs. 14,890 to Rs. 13,890.

DISTRICT JAILS.

Under the head of "contingencies," the Accountant-General has made a provision of Rs. 2,84,000 on account of "diet of prisoners." Considering, however, that the long-term prisoners from the Doomka and the Durbhunga Jails have, under recent orders, to be transferred to central jails, or to other neighbouring secure district jails, and in view of the late release of prisoners and remissions of sentences on the 1st Jauuary 1877, the Lieutenant-Governor directs that the amount shall be reduced to Rs. 2,50,000. For the same reasons, the Accountant-General's estimates under "hospital expenses" and "clothing and bedding" are reduced from Rs. 9,260 to Rs. 6,260, and from Rs. 34,200 to Rs. 31,200 respectively. The Accountant-General's estimate under "petty construction and repairs" is also reduced from Rs. 13,150 to Rs. 10,150.

LOCK-UPS.

Contingencies.—The Lieutenant-Governor is constrained, on financial considerations, to order the reduction, in the Accountant-General's estimates for 1877-78, under certain sub-heads, as follows :—

	Accountant-General's estimate, 1877-78.	Actuals, 1875-76.	Sanctioned estimate, 1877-78.
	Rs.	Rs.	Rs.
Diet	27,700	25,905	25,700
Contingencies	6,920	5,786	5,500
Petty construction and repairs ...	3,070	3,087	2,070
Clothing and bedding ...	1,280	110	280

CONVICT CAMPS AND TEMPORARY CENTRAL JAILS.

As the establishment attached to the Dehree convict camp has been transferred to Buxar, and about 800 prisoners are at present located there, the Lieutenant-Governor directs that the provision under the above head should in future be transferred to that of "central jails," the head of

"convict camps, &c.," being altogether expunged from the Jail Department Budget. The Accountant-General's estimates under "diet" and "clothing and bedding" provide for an expenditure during 1877-78 of Rs. 20,700 and Rs. 1,880 respectively, but the Lieutenant-Governor considers the estimates are excessive, and directs that they be reduced to Rs. 15,700 and Rs. 880 respectively.

JAIL MANUFACTURES.

Under this head, the Lieutenant-Governor is pleased to direct that a provision of Rs. 30,000 shall be made for the woollen manufactory in the Bhagulpore Jail, and of Rs. 5,000 for machinery for the Presidency Jail. Subject to the above remarks, the several grants for the Jail Department will stand as follow:—

	Accountant-General's estimate for 1877-78.	Sanctioned grants for 1877-78.
	Rs.	Rs.
Inspection and general superintendence	45,732	45,732
Presidency jails	86,232	74,232
Central "	2,69,736	2,63,736
District "	5,28,760	4,85,760
Look-ups	72,561	67,142
Convict camps and temporary contingencies ...	51,772	45,772
Jail manufactures (excluding Alipore printing press)	5,88,000	6,23,000
Total ...	16,42,793	16,05,374

ORDERED, that a copy of this Resolution, together with a copy of the estimate, be forwarded to the Inspector-General of Jails, to the Judicial (Jails) Department of this office, and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 508.

COPY forwarded to the Inspector-General of Jails.

No. 509.

COPY forwarded to the Judicial (Jails) Department of this office.

No. 510.

COPY forwarded to the Accountant-General.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 16th February 1877.

E. F. M.—Reg No 1928—19-2-77.

Bengal Budget Estimate of the Registration Department, 1877-78.

No. 2401C, dated Calcutta, the 4th December 1876.
Memo. by—H. A. Manghes, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 8.—Registration.

Receipts.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for 6 months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents... ...		.....		6,39,000		6,39,000		6,84,000	5,51,873	.....	2,98,885	The Inspector-General of Registration, judging from six months' actuals, estimates a receipt of not more than Rs. 6,23,500 in the current year. The estimate for the ensuing year is based on the consideration that the system of rural offices continues to expand, and that the introduction of printed forms of agricultural leases and bonds for small amounts, as ordered by Government, will largely promote the registration of these documents.
Fees for copies of registered documents		6,50,000		8,000		8,000		.....	.....	6,23,500	4,191	Entered under these heads, instead of under "Fees for registering documents," under which they have hitherto been included.
Collection under Act X of 1866... ...		.....		3,000		3,000		.....	4,033	.....	1,041	
Revenue record-room receipts		.....		25,000		25,000		25,000	23,075	25,000	12,433	The estimate for 1877-78 contains the estimated receipts from fees received for supplying copies of revenue records. This transaction has hitherto been shown under head of "Copying Fee Fund" in the Local Funds Budget, but by Government order No. 3945, dated the 8th December 1876, it will henceforth be shown in this budget.
Ditto ditto copying fees ...		.....		42,000		42,000		.....	.....	.....	.....	
Miscellaneous		.....		1,400		1,400		1,000	1,481	1,500	738	A small increase under this head may be expected.
Total Registration ...		6,50,000		7,18,500		7,18,500		7,10,000	5,80,467	6,50,000	3,17,288	

Net decrease in 1877-78, Rs. 33,500.

Expenditure.

Details.	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for 6 months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	46,744	42,584	46,744	4,160	.....	37,196	45,300	24,018	
District charges	4,72,672	4,75,340	4,72,672	.....	4,068	3,79,150	4,31,800	2,12,121	
Revenue record-room charges	15,000	13,000	15,000	2,000	.....	14,940	14,000	7,470	The estimate for 1877-78 contains a provision for payment of clerks for copying papers of the revenue record-room. This transaction has hitherto been shown under head of "Copying Fee Fund" in the Local Funds Budget, but by Government order No. 3945, dated the 8th December, it will henceforth be shown in this budget.
Ditto ditto copying charges	42,000		42,000						
Total ...	5,76,416	5,30,924	5,76,416	7,560	4,068	4,31,286	4,91,100	2,43,609	

Net increase in 1877-78, Rs. 45,492.

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1876-78.	Regular estimate, 1876-77.	Actuals for 6 months, 1876-77.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.												
		Salaries.												
1	1	Registrar-General ...		21,600		21,600		21,600		21,600	16,726	20,100	10,007	The full pay of the Registrar-General is provided for.
		Establishment.												
18	18	Clerks	13,800		13,800		13,800		10,440		10,566	13,390	6,695	Increments to the salaries of the Head Assistant and Translator, and the additional clerks sanctioned in Government order No. 1864T., dated 16th August 1876.
9	9	Servants	744		744		744		744					
		Temporary Establishment.	.....		.....		.....		.....		503	500	415	
				14,544		14,544		14,544		11,184	11,069		7,110	
		Contingent Charges.												
		Office rent	5,400		5,400		5,400		5,400		5,880	5,254	2,554	
		Country stationery	.....		100		100		.....		77	100	66	Shown separately this year from from office expenses and miscellaneous.
		Office expenses and miscellaneous ...	2,400	7,800	2,300	7,800	2,300	7,800	2,400	7,800	2,465	2,400	1,288	
											8,412		3,908	
		Travelling Charges.												
		Travelling allowances	2,000	2,000	2,000	.....	2,000			1,200	1,378	3,000	2,622	Provided in anticipation of tours of inspection being more frequent than heretofore.
		Postage Charges.												
		Service postage stamps	800	800	800	2,800	800	2,800		800	601	600	371	
		Total Superintendence ...		46,744		46,744		46,744		42,584	37,196	45,300	24,018	
		DISTRICT CHARGES.												
		Salaries.												
2	2	Inspectors ...	20,400		20,400		20,400		20,400		15,864	15,600	7,805	
1	1	Registrar for Calcutta	7,200		7,200		7,200		7,200		7,200	7,200	3,600	
24	25	Special Sub-Registrars	39,900		39,900a		39,900		40,500		37,981	36,600	18,322	
		Sub-Registrars' commission	2,80,000	3,47,500	2,80,000b	3,47,500	2,80,000	3,47,500	2,75,000	3,43,100	2,68,252	2,50,000	1,25,708	
											2,68,797	3,09,400	1,55,435	
		Establishment.												
		Clerks . .	91,520		84,768c		84,768		95,160		85,856	91,200	45,577	
		Servants	3,480		3,480c		3,480		3,480					
		Temporary establishment . .	6,000	1,01,000	6,000	94,248	6,000	94,248	6,000	1,04,640	3,943	4,000	2,019	
											89,799	95,200	47,596	
		Contingent Charges.												
		Office and house rent	924		924d		924		2,000		1,538	1,600	822	
		Country stationery	.....		.....		.....		.....		421	.....	357	
		Petty construction and repair ...	2,500		2,500e		2,500		1,500		1,109	1,500	343	
		Office expenses and miscellaneous ...	18,000	21,424	15,500f	18,924	15,500	18,924	14,100	17,600	7,127	14,100	4,055	
											10,195	17,200	5,577	
		Travelling Charges.												
		Travelling allowance	.....	8,000		8,000g		8,000		6,300	7,320	6,300	1,802	
		Postage Charges.												
		Service postage stamps	.....	4,000		4,000h		4,000		3,700	3,038	3,700	1,711	
												10,000	3,513	
		Total District Charges ...	.....	4,81,924		4,72,672		4,72,672		4,75,340	3,79,150	4,31,800	2,12,121	

a. Two special Sub-Registrars have been appointed on Rs. 75 each, and one on Rs. 200 has elected the scale of pay sanctioned in Government order No. 787G, dated 20th July 1872.

b. Estimated as follows by the Inspector-General of Registration in anticipation of a large increase in the number of registration offices, 351 in 1877-78, against 326 in 1876-77:-

	Rs.
Total probable payment in 1876-77	2,50,000
Commission at an average of Rs. 100 a month payable to Sub-Registrars of 25 new offices	30,000
Total ...	2,80,000

c. The sanctioned cost of district establishments, &c., is Rs. 88,248. No addition can be entered in the estimate without the previous sanction of Government.

	Rs.
d. Sudder Office, Bhagulpore	504
Ditto Bhulloah	420
Total ...	924

e. It is stated that the repairs and improvements to mofussil registry offices urgently required have already cost nearly Rs. 1,500.

f. The Inspector-General estimates Rs. 7,400 for iron racks next year. Looking at six months' actuals and adding this amount, an estimate of Rs. 15,500 would seem to be sufficient.

g. Special Sub-Registrars as well as Inspectors will be on inspection duty next year; hence the expected increase.

h. Increased owing to the opening of a large number of new rural offices.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for 6 months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE RECORD-ROOM CHARGES.												
Revenue Record Contingencies.												
Establishment			10,000		10,000		9,000		8,093		5,350	Estimated with reference to actuals.
Extra establishment for copying work			42,000		42,000							
Contingencies			5,000		5,000		4,000		5,947		2,120	
				57,000		57,000		13,000				
Total Revenue Records, &c. ...				57,000		57,000		13,000	14,940	14,000	7,470	

T. B. C—Reg. No. 1583—14-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2401C, dated 4th December 1876, from the Accountant-General, submitting the Budget Estimate of the Registration Department for the year 1877-78.

RECEIPTS.

The estimated receipts for 1877-78, amount to Rs. 7,18,500 against the sanctioned estimate of Rs. 7,10,000 for 1876-77, thus shewing an apparent increase of Rs. 8,500. But in reality there is a decrease of Rs. 33,500. This result is due to the inclusion for the first time in this budget, under the head "Revenue record-room receipts," of a sum of Rs. 42,000 on account of copying fees, *i.e.* fees realized from private persons obtaining authenticated copies of papers and documents from revenue courts in Bengal. The receipts and charges of copies supplied to parties have hitherto been shewn in the budget estimates of the Local Funds under the head of Copying Fee Fund; but with reference to the Comptroller-General's circular No. 199, dated 6th April 1875, which prescribes that *fees for copies* are to be credited to "Revenue record-room receipts," subordinate to the provincial major head of Registration, it has been determined, in consultation with the Accountant-General, that receipts from copying fees and payments therefrom should be entered like other revenue record-room receipts and charges under the head of Registration in the Provincial Services estimates. Accordingly, credit has been taken in this budget for the first time on account of these fees, and this procedure has raised the Accountant-General's estimate of receipts to Rs. 7,18,500 for 1877-78, which is accepted by the Lieutenant-Governor.

EXPENDITURE.

2. The following statement shows the estimated expenditure for 1877-78, as compared with the figures for 1876-77, excluding the assignment in the Public Works Department Budget for registration buildings:—

Budget heads.	Accountant-General's estimate for 1877-78.	Sanctioned estimate for 1876-77.	Increase.	Decrease	Actuals, 1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	46,744	42,584	4,160	.....	37,196
District charges	4,72,672	4,75,340	.....	4,068	3,79,150
Revenue record-room charges, including copying charges	57,000	13,000	44,000	.....	14,940
Total ...	5,76,416	5,30,924	48,160	4,068	4,31,286

The estimated expenditure for 1877-78, amounting to Rs. 5,76,416, as compared with the sanctioned grant of Rs. 5,30,924 for the current year, shews an increase of Rs. 45,492. This increase is principally attributable to the entry for the first time in this budget, under the head "Revenue record-room charges," of Rs. 42,000 on account of copying charges for reasons explained above. There is also an increase of Rs. 4,160 under the head "Superintendence," but a decrease of Rs. 4,068 under the head "District charges."

3. The Lieutenant-Governor accepts the Accountant-General's estimate of expenditure for 1877-78.

ORDER.—Ordered that a copy of the above Resolution, and of the Accountant-General's estimate, be forwarded to the Inspector-General of Registration, the Board of Revenue, Lower Provinces, the Accountant-General, and the Judicial, Revenue, and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 453.

COPY, with copy of the estimate, forwarded to the Inspector-General of Registration, the Board of Revenue, the Accountant-General, and the Judicial, Revenue, and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 12th February 1877.

C. E. G.—Reg. No. 1582—15-2-77.

No. 12723, dated Fort William, the 11th November 1876.

From—C. T. METCALFE, ESQ., C.S., Offg. Inspector-General of Police, Lower Provinces,
To—The Offg. Secretary to the Government of Bengal, Judicial Department.

I HAVE the honor to acknowledge the receipt of your letter No. 3434, dated 30th October 1876, returning the Police Budget of the department for revision and reduction to the amount stated in your letter, viz. Rs. 38,50,000.

2. The preparation of the present budget was made with care and after much detailed inquiry, and the figures for the present year are based upon the actual requirements of the force.

3. If it is absolutely necessary to cut down the budget estimates, either the numbers of the police force must be reduced or its efficiency sacrificed.

4. I would call your attention to the past budgets and expenditure.

5. The budget for the year 1875-76 aggregated Rs. 39,84,566, and the expenditure was as follows :—

	Rs.
Regular police	37,01,462
Frontier	1,44,887
Total ...	38,46,349
Government contribution—	
Ditto Railway police	29,773
Ditto Municipal, Patna	26,510
Ditto Howrah	10,620
Total ...	39,13,252
Savings most in item	
Regular police	71,314
Total ...	39,84,566

In the following year, 1876-77, the budget framed aggregated Rs. 39,22,984, as it was thought practicable that the arms and accoutrements then in use would last for another year.

6. The actual expenditure of the past year has not yet been made up; but taking the figures for the six months, I find that the actual expenditure was approximately Rs. 17,59,345, against a budgeted sanction of Rs. 18,68,548 for that period. I find that the savings are always larger in the first half-year, and I calculated that the approximate savings will be about Rs. 1,15,000 from the General Police Force.

7. It is not possible to calculate where this saving will exactly arise. The force is so large that cuttings in pay amount up to a very large sum.

8. Out of an estimate of Rs. 39,22,984, there will probably be budgeted a saving of Rs. 1,15,000, giving an actual expenditure of Rs. 38,07,984 for the present year.

9. The difference between the present budget and the past lies in this, that the inspection reports show that arms and accoutrements must be renewed in the present year. There are special items too which have been sanctioned by the Government. There have been police station houses destroyed which must be renewed, and I am unable to suggest any practical decrease in the budget.

10. In order to put the sanctioned camps, equipage, and arms and accoutrements on a proper footing a sum of Rs. 42,573 is required—

Tents and accoutrements	17,330
Ordinance stores	25,243

This large expenditure arises from the false economy of previous years, during which small amounts quite insufficient to meet the requirements have been budgeted for.

11. In the present year, after careful revision, I have estimated that the cost of accoutrements and tents may be kept as low as Rs. 13,330, and ordnance stores at Rs. 25,243. Below these figures it seems impossible to reduce the amount. The total budget has been framed on the actual requirements of the police force, and I cannot suggest any reduction sufficient to reduce the budgeted amount to 38½ lakhs.

12. As regards the probable expenditure, assuming a saving similar to that of last year and including the sum of Rs. 25,000 which will be recovered on account of rations supplied to the Chittagong Hill Tracts Police, there will be an actual expenditure only of Rs. 39,51,768.

Any reduction to within 38½ lakhs will necessitate subsequent applications for grants under different items during the year.

13. If, after a consideration of these remarks, a further reduction is still insisted upon, the following items must be sacrificed to the detriment of the police force :—

				Rs.
Good conduct allowance	...	...	...	10,000
Travelling allowance	...	...	...	6,930
Petty constructions	...	...	...	10,000
Ordnance stores	...	...	...	15,500
		Total	...	32,430

reducing the actual expenditure to Rs. 39,19,338. Below this it seems impossible to go.

14. Your further instructions are awaited before the budget is re-submitted.

B. E.—Reg. No. 8869—17-11-76.

FINANCIAL DEPARTMENT.

FINANCE.

K.-W.—F.P.—COLLECTION IV.—No. 22.

NOVEMBER 1876.

I AM afraid we must tell Inspector-General again that his estimated expenditure for 1877-78 must not exceed 38½ lakhs, and order him to frame his estimates accordingly, and yet preserve the efficiency of the police forces. Under present financial considerations, aggravated by the unforeseen expenditure which must be necessarily incurred by the cyclone of 31st October 1876, I submit that we should try and reduce our *regular* expenditure as much as possible, and we may tell Mr. Metcalfe that the Lieutenant-Governor will feel much obliged if he will frame his budget by the light of Government orders.

13-11-76. E. DE D.
13-11-76. C. M.

UNDER the circumstances explained a revised budget for 1877-78 should be drawn up within an outside limit of thirty-nine lakhs. The Lieutenant-Governor recognizes that a special expenditure under various sub-heads may be necessary during the ensuing year, but under all sub-heads economy should be rigidly prescribed and insisted on. The Lieutenant-Governor can hold out no expectation that for the future a higher estimate than 38½ lakhs will be accepted.

14-11-76. H. J. S. C.

B. E.—Reg. No. 8869—17-11-76.

FINANCIAL DEPARTMENT.

FINANCE—No. 3626.

CALCUTTA, THE 15TH NOVEMBER 1876.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE INSPECTOR-GENERAL OF POLICE.

SIR,

I AM directed to acknowledge the receipt of your letter No. 12723, dated the 11th instant, concerning the budget estimate of the Police Department for the year 1877-78, and in reply to state that, under the circumstances therein explained, the Lieutenant-Governor desires that a revised estimate may be drawn up, so that the total expenditure of the department for 1877-78 may be within the limit of Rs. 39,00,000, instead of Rs. 38,50,000, which was previously fixed as the limit of expenditure.

2. His Honor recognizes that a special expenditure under various sub-heads may be necessary during the ensuing year, but he desires that under all sub-heads economy should be rigidly prescribed and insisted on. I am at the same time to say that the Lieutenant-Governor can hold out no expectation that, for the future, a higher estimate of expenditure than Rs. 38,50,000 will be accepted.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 3627.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th November 1876.

E. F. M.—Reg. No. 8870—17-11-76.

Bengal Budget Estimate of the Police Department, 1877-78.

No. 2484C, dated Calcutta, the 14th December 1876.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

V—*Police.*

RECEIPTS.

Budget Estimate, 1877-78.

Details.	Local estimate, 1877-78.		Accountant General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contributions on account of Police	.....	53,892	.....	14,000	.....	14,000	.....	10,000	12,366	.....	.....	
Recoveries from Police on account of superannuation.*	.....	.....	.....	14,000	.....	14,000	.....	12,000	12,366	.....	.....	Increased with reference to actuals.
Fees and Fines	.....	.....	.....	1,500	.....	1,500	.....	600	2,282	.....	.....	
Realizations on account of lost and unserviceable stores.	.....	154	.....	154	.....	154	.....	.....	.....	.....	.....	
Miscellaneous	.....	.....	.....	20,000	.....	20,000	.....	20,000	11,342	.....	.....	
Recoveries from Chittagong Frontier Police for provisions.	.....	.....	.....	20,000	.....	20,000	.....	25,000	.....	.....	.....	
Total Police ...	.....	54,046	.....	69,654	.....	69,654	.....	67,600	38,356	60,000	29,283	

* Retained under Provincial Services Police with reference to Comptroller-General's circular No. 235, dated 21st March 1876.

Net increase in 1877-78 ... ... Rs. 2,054.

Grant V.—*Police.*

EXPENDITURE.

Details.	Budget Estimate.		Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	1877-78.	1876-77.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,49,895	2,44,303	2,48,895	5,592	...	2,52,252	2,10,000	92,887	
Superintendence	1,18,671	1,18,111	1,18,571	460	...	1,37,050	1,18,111	66,822	
District Executive Force	35,22,936	36,36,955	34,82,936	...	1,14,019	35,65,202	35,50,000	16,98,181	
Railway Police	30,864	29,773	30,864	1,091	...	31,791	29,773	14,762	
Municipal Police	37,776	37,679	37,776	97	...	33,586	37,679	16,603	
Special Police	1,85,238	1,91,015	1,86,000	...	5,777	1,44,887	1,50,000	62,914	
	38,95,385	42,57,836	.....	7,240	1,19,796	41,64,768	40,95,563	19,42,169	
Deduct.									
Amount reduced by Government of Bengal in Resolution dated 6th March 1876	...	1,00,084	.....	1,00,084	...	...	...	...	
Total ...	38,95,385	...	.....	...	...	...	...	...	
Grant Total Grant 5 ...	41,45,280	41,57,752	40,79,042	1,07,324	1,19,796	41,64,768	40,95,563	19,42,169	

Net Decrease in 1877-78 ... ... 12,472.

GRANT V.—POLICE.—(*Continued.*)

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78. Rs.	Local estimate, 1877-78. Rs.	Accountant-General's estimate, 1877-78. Rs.	Accountant-General's estimate, 1877-78. Rs.	Sanctioned grant, 1877-78. Rs.	Sanctioned grant, 1877-78. Rs.	Sanctioned estimate, 1876-77. Rs.	Sanctioned estimate, 1876-77. Rs.	Actuals, 1875-76. Rs.	Regular estimate, 1876-77. Rs.	Actuals for six months, 1876-77. Rs.	Explanatory Remarks.
		PRESIDENCY POLICE.												
		GOVERNMENT CONTRIBUTION OF 25 PER CENT PAY OF CALCUTTA POLICE.	.....	1,01,400	.....	1,01,500	.....	1,00,500	.....	96,300	1,33,851			The Presidency Police estimate has been passed separately by the Bengal Government in their letter No. 3860, dated 7th December 1876.
		RIVER POLICE.												
		Establishment.												
7	7	Superintendents, Darogahs, and Serjeants.	12,000		12,000		12,000		11,280		.....			Increase due to annual increments.
57	57	Corporals and constables...	5,580		5,580		5,580		5,580		.....			
			17,580		17,580		17,580		16,860		.....			
		Boat Establishment.												
109	109	Crew of boats	9,180		9,180		9,180		9,180		.....			
		Hire of boats	900		900		900		900		.....			
			10,080		10,080		10,080		10,080		.....			
		Contingent Charges.												
		Purchase of a Steam Launch	..		.....		.....		.....		.....			
		Contingent expenses	1,724		1,724		1,724		1,724		.....			
		Clothing	1,000		1,000		1,000		1,000		.....			
		House rent for Superintendent	1,080		1,080		1,080		1,080		.....			
		Petty Constructions and Repairs	... .		... ..		.....		... ..		.....			
		Repairs of hulks and boats	5,000		5,000		5,000		5,000		.....			
			8,804		8,804		8,804		8,804		.....			
		Grand Total	36,464		36,464		36,464		35,744					
		DEDUCT.												
		Three-fourths of cost paid by Port Commissioners.	27,348		27,348		27,348		26,808		...			
			9,116		9,116		9,116		8,936		.....			
		Moity of the pay of an European Constable attached to the Shipping Office.	480		480		480		480		.....			
		Total amount of Government contribution ...		9,596		9,596		9,596		9,416	8,936			
		DEAD-HOUSE.												
		Establishment and contingencies		520		520		520		520	468			
		BALLIGHATTA, KIDDERPORE, AND SEALDAH SALT POLICE ESTABLISHMENT.												
12	12	Sub-Inspectors, Corporals, and Constables.	1,800		1,800		1,800		1,800		1,643			
4	4	Manjees and Dandies ..	216		216		216		216		216			
		Boat hire	60		60		60		60		60			
		Clothing	64		64		64		48		.....			(a.) Pugrees supplied every second year.
		Petty Construction and Repairs.	100		100		100		100		47			
		Groundrent	38		38		38		38		38			
		Contingencies	32		32		32		32		73			
		Total ...		2,310		2,310		2,310		2,294	2,077			
		CALCUTTA LOCK-UP.												
		Establishment.												
10	10	Lock-up guards	1,032		1,032		1,032		1,032		.....			
4	4	Servants	204		204		204		204		.....			
			1,236		1,236		1,236		1,236					
		Contingent Charges.												
		Clothing	64		64		64		48		.....			
		Conveyance allowance	50		50		50		50		.....			
		Petty Construction and Repairs	100		100		100		100		.....			
		Contingencies	25		25		25		25		.....			
			239		239		239		223					
		Total Calcutta Lock-up ...	.....	1,475		1,475		1,475		1,459	.....			

GRANT V.—POLICE.—(*Continued.*)

Numbers 1876-77.	Numbers 1877-78.	Details.	Local Estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE.—(*Continued.*)												
		ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.												
		Establishment.												
22	22	Inspectors and Serjeants...	19,920		19,920		19,920		19,920		50,378			
353	353	Constables and Corporals	33,360		33,360		33,360		33,360					
4	4	Servants	192		192		192		192		192			
			53,472		53,472		53,472		53,472		50,570			
		Contingent Charges.												
		Clothing	2,672		2,6725		2,672		2,136		2,352	.....	.....	(*b.*) Pugrees supplied every second year.
		Escort charges	1,000		1,000		1,000		1,000		2,866			
		Rewards	...		.....		.....		.....		2,000			
		Oil for night rounds	570		570		570		570		.....			
		Contingencies	...		.....		.....		.....		601			
		Conveyance allowance for guards	400		400		400		400		.....			
			4,642		4,642		4,642		4,106		7,819			
		Total Additional Force ...		58,114		58,114		58,114		57,578	58,389			
		SUBURBAN POLICE.												
		Executive Force.												
		Salaries.												
2	2	Superintendents	10,200		10,200		12,200		9,600		.....	.....	.....	Increase due to annual increment.
		Establishment.												
31	31	Inspectors, Darogahs, and Serjeants	27,840		27,840		27,840		27,840					
705	707	Corporals and Constables	63,792		63,792		68,792		63,600					
		House Patrol	.....		.....		.....		1,000					
3	3	Clerks	1,092		1,092		1,092		1,092					
36	36	Servants	2,160		2,160		2,160		2,160					
8	8	Court Inspectors and Constables at Sealdah and Alipore	3,504		3,504		3,504		3,504					
		Allowance to policemen while on leave	2,000		2,000		2,000		2,000					
			1,00,388		1,00,388		1,00,388		1,01,196					
		Detective Force.												
		Moiety of the Detective Force for the Town and Suburbs	8,940		8,940		8,940		8,940					
		Contingent Charges.												
		Purchase of horses, shaddles, bridles, &c., &c.	1,300		1,300		1,300		1,100					
		Rewards	1,500		1,500		1,500		1,500					
		Lighting thanas, guard-rooms, &c.	2,880		2,880		2,880		2,880					
		Diet and clothing of prisoners	300		300		300		300					
		Stationery	250		250		250		250					
		Miscellaneous	2,150		2,150		2,150		2,150					
		Clothing	5,504		5,504		5,504		4,116					
		Rent of thanas	11,500		11,500		11,500		11,000					
		Petty Construction and Repairs	4,000		4,000		4,000		4,000					
		Contribution to Chowkidars' hospitals ...	7,448		7,448		7,448		9,115					
			36,832		36,832		36,832		36,411					
		Total Suburban Police ...	1,56,360		1,56,360		1,56,360		1,56,147					
		Deduct.												
		Amount payable by Municipality	79,980		79,980		79,980		79,411					
		Net amount payable by Government		76,380		76,380		76,380		76,736	48,531			
		TOTAL PRESIDENCY POLICE ...		2,49,795		2,49,895		2,48,895		2,44,303	2,52,252	2,10,000	92,887	

GRANT V.—POLICE.—(*Continued.*)

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	30,000		30,000		30,000		30,000		81,345			
2	2	Deputy Inspectors-General	36,000		36,000		36,000		36,000					
1	1	Personal Assistant ...	9,600		9,600		9,600		9,600		11,556			
				75,600		75,600		75,600		75,600				
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.									92,901			
		Establishment.												
26	26	Clerks	26,163		26,163		26,163		25,903		26,148			Increase due to annual increments.
17	17	Servants	1,308		1,308		1,308		1,308					
		Temporary Establishment.	.....		.....		.....		.....		184			
				27,471		27,471		27,471		27,211				
											26,332			
		Contingent Charges.												
		Office rent	4,800		4,800		4,800		4,800		5,218			
		Office expenses	2,000		2,000		2,000		2,000		3,928			
		Miscellaneous expenses												
		Cost of medical stores	.....								24			
		Country stationery	.....								129			
				6,800		6,800		6,800		6,800				
		Travelling Expenses.									9,299			
		Travelling expenses and allowances		7,500		7,500		7,500		7,500	7,325			
		Postage Charges.												
		Service postage stamps		1,200		1,200		1,200		1,000	1,193			Grant for this year insufficient.
		Total Provincial Superintendents' Offices ...		1,18,571		1,18,571		1,18,571		1,18,111	1,37,050	1,18,111	66,822	
		DISTRICT EXECUTIVE FORCE.												
		EXECUTIVE DEPARTMENT.												
		Salaries.												
43	45	District Superintendents	3,70,800		3,70,800				3,57,600		4,61,705			
34	28	Assistant Superintendents	1,14,000		1,14,000				1,31,400					
				4,84,800		4,84,800*				4,89,000				
											4,61,705			
		Establishment.												
213	213	Inspectors	3,85,800		3,85,800				3,85,800		8,58,699			
701	702	Sub-Inspectors	5,06,160		5,06,160*a*				5,05,560					
2,357	2,361	Head Constables	4,29,420		4,29,420*b*				4,28,880		15,80,059			
15,537	15,539	Constables	12,45,984		12,45,984*c*		30,65,376		12,45,864					
1	1	Duffadar	540		540				540		3,979			
3	3	European Constables ...	3,240		3,240				3,240					
59	59	Mounted Constables ...	18,420		18,420				18,420		17,714			
		Hospital Establishment ...	18,840		18,840*d*				18,480		1,03,755			
		Clerks and Servants ...	92,757		92,757*d*				92,654					
		Temporary Establishment	1,000		1,000				1,000		632			
				27,02,161		27,02,161		30,65,376		27,00,438	25,64,838			
		DEDUCT.		31,86,961		31,86,961								
		Anticipated savings		1,01,585		1,21,585								
				30,85,376		30,65,376								
		Carried over ...	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	

* The Inspector-General provides for 53 District Superintendents ... 4,27,200
33 Assistant Superintendents 1,35,000
5,62,200
Deduct for 8 District Superintendents and 5 Assistant Superintendents employed in the Railway Police and Assam 77,400
4,84,800

(*a.*) An extra sub-inspector of the 4th grade sanctioned by Government for the Sonthal Pergunnahs, Bengal Government order No. 269T., dated 13th May 1876.
(*b.*) Permanent entertainment of 6 additional head-constables in Backergunge and decrease of 2 in Burdwan, Bengal Government order Nos. 526T. and 1777T., dated 29th May and 13th August 1876 respectively.
(*c*) Addition of 4 constables in the Sonthal Pergunnahs, 4 in Burdwan, and 2 in Beerbhoom, and decrease of 8 in Midnapore.
(*d.*) Increase due to annual increments.

GRANT V.—POLICE.—(*Continued.*)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...												
DISTRICT EXECUTIVE FORCE.—(Contd.)												
Contingent Charges.												
Clothing	71,856		71,856		71,856		71,198		1,45,598			Calculated at Rs. 4 per man.
Ordnance stores and repairs of arms and accoutrements.	10,000		10,000		5,000		10,000		7,315			Additional provision made for cost of carbines required for one of the districts of Orissa, sanctioned in Bengal Government order No. 2438, dated 3rd August 1876.
Purchase of tents and accoutrements ...	14,000		14,000		9,000		8,011					The Inspector-General remarks that Rs. 11,000 were originally provided in the Budget Estimate for the current year, but was reduced to Rs. 4,000 owing to financial pressure.
Good-conduct money	8,000		8,000		6,000		5,619		4,430			It is estimated that a larger sum will be required next year than was sanctioned for 1876-77.
Boats, elephants, and mules	96,068		96,068		80,068		95,180		86,395			Rupees 888 more than the amount passed for this year but yet less than that sanctioned by Government in the final scheme, as certain patrol boats will not be required in the 24-Pergunnahs.
Rewards	10,000		10,000		10,000		10,000		10,918			
Compensation for lands taken for police buildings	.....		1,147		1,147		4,047		633			Estimated by the Board of Revenue.
Feed of Government cattle	.....		... ..		.....		.....		.....			As per local estimates.
Rent of lands and buildings	3,489		3,489		3,489		3,504		3,220			
Country stationery	19,000		19,000*		19,000		17,654		16,969			*Based on three years' actuals, the provision for 1876-77, proved in several instances to be insufficient.
Office expenses and miscellaneous	48,000		48,000*		48,000		40,000		65,142			
Oil for lighting station-houses, &c.	15,000		15,000		15,000		15,008		18,003			
Petty Construction and Repairs	50,000		50,000		46,000		50,000		73,786			
New buildings	11,000		11,000				17,000		.....			Proposals for these buildings have been duly considered and sanctioned by the Inspector-General.
Cost of medical stores	.....		... ..				.....		8,564			
Repairs of boats and cost of stores	10,000		10,000		8,000		4,080		9,402			Of this sum it is stated that Rs. 5,500 will be required for repairs to be executed in the Government Dockyard.
		3,66,413		3,67,560		3,27,660		3,6[illegible],391				
									4,45,340			
Travelling Expenses.												
Travelling allowances		62,000		62,000		62,000		60,126	66,156			Based on three years' actuals.
Postage Charges.												
Service postage stamps		28,000		28,000		28,000		27,000	37,263			
Total District Executive Force		35,41,759		35,22,936		34,82,930		36,36,955	35,65,202	35,50,000	16,96,181	
GOVERNMENT RAILWAY POLICE.		30,864		30,864		30,864		29,773	31,791	29,773	14,763	Sanctioned for the Government contribution at a meeting held by the Railway authorities on 28th June 1876.
MUNICIPAL POLICE.												
Cost of Police in Municipalities, Towns, and Unions		.....		5,17,506		5,17,500		5,17,118	.....			Increase of Rs. 388 in the charges of the Howrah municipality sanctioned in Bengal Government order No. 3854, dated 23rd December 1875, of which one-fourth or Rs. 97 are paid by Government.
DEDUCT.												
Amount to be paid by Municipalities, &c. ...		.....		4,79,730		4,79,738		4,79,439	.....			
Amount of Government contribution to Municipal Police		37,776		37,776		37,776		37,679	33,586	37,679	16,606	

GRANT V.—POLICE.—(*Concluded.*)

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		CHITTAGONG FRONTIER.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
8	8	Subadar majors and subadars	11,040		11,040				11,040					
6	6	Jemadars	3,600		3,600				3,600					
	35	Havildars	7,680		7,680				7,680		85,477			
	604	Naiks, Buglers, and Privates	72,648		72,648				72,650					
		Native Doctors, Clerks, and Servants	2,316		2,316				2,256		5,490	.....	.....	Increase due to annual increments.
		Temporary establishment	.....		.....				.....		.....			
		Commissariat Department	7,065		7,065				2,904		.....	.....	.....	Including land transport establishment.
				1,04,549		1,04,549		1,04,349		1,00,130	90,967			
		Contingent Charges.												
		Good-conduct money	660		660				200		106	.....	.....	Calculated at ten per cent. of the strength of the force.
		Boat and elephant establishment	8,553		8,553				10,453		11,334			
		Repairs of arms and accoutrements	360		360				360		2,598			
		Rewards	100		100				100		60			
		Country stationery	160		160				160		160			
		Petty Constructions and Repairs	5,000		5,000				7,812		3,014			
		Construction of police paths	.....		.....				1,500		.....			
		Repairs of boats and cost of stores	.....		.....						1			
		New buildings	.....		.....				200		.....			
		Office expenses and miscellaneous	45,034		60,000				65,000		36,487	.....	.....	The Inspector-General has not included the cost of provisions usually recovered from the men. Rs. 20,000 have accordingly been added under this head, and in the estimate for receipts.
		Oil for lighting station houses	.....		.....				.....		36			
		Working allowances	2,250		2,250				1,500		.....			
		Clothing	2,556		2,556				2,850		.....			
				64,673		79,639				89,835	53,796			
		Travelling Expenses.												
		Travelling allowances	.....	1,928	.....	1,000				1,000	74			
		Postage Charges.												
		Service postage stamps	.....	50	.....	50		60		50	50			
		Total Chittagong Frontier ...	.....	1,71,000	.....	1,85,238		1,60,000		1,91,015	1,44,887	1,50,000	52,914	

W. H.—Reg. No. 1812—16-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH FEBRUARY 1877.

RESOLUTION.

POLICE BUDGET, 1877-78.

READ—

A memorandum from the Accountant-General, No. 2484C, dated the 14th December 1876, submitting estimates of receipts and charges of the Police Department for 1877-78.

UNDER orders No. 1888, dated the 17th June 1876, the Inspector-General of Police, Lower Provinces, was requested to frame his estimates for the year 1877-78 in such a manner as to keep the entire expenditure on account of Police in Bengal within a grant of 41 lakhs of rupees. It was then understood that the cost of Presidency Police would amount to about 2½ lakhs, and the Inspector-General was desired to keep the expenditure of the police under his control within a sum of 38½ lakhs. The Inspector-General, however, solicited a reconsideration of the limits of the expenditure, and, under the circumstances represented by him, the Lieutenant-Governor was pleased to raise the proposed grant for the District Police from 38½ lakhs to 39 lakhs. The total grant for the whole of the police of the province for the year 1877-78 was thus raised from 41 lakhs to 41½ lakhs, exclusive of the departmental receipts. Although the estimates submitted by the Accountant-General are within the prescribed limits, yet, on financial considerations, the Lieutenant-Governor is constrained to order reductions in certain items, the estimates for which appear to involve unnecessary expenditure.

2. *Receipts.*—The Accountant-General estimates the receipts for 1877-78 at Rs. 69,654 against Rs. 67,600, the sanctioned estimates for 1876-77, and Rs. 38,356, the actual receipts for 1875-76. The Lieutenant-Governor accepts the Accountant-General's figures.

3. *Expenditure.*—The following table compares the Accountant-General's estimated expenditure for 1877-78 with the figures of previous years:—

Charges.	Accountant-General's estimate, 1877-78.	Sanctioned grant, 1876-77.	Actuals, 1875-76.
	Rs.	Rs.	Rs.
Presidency Police	2,49,895	2,44,303	2,52,252
Superintendence	1,18,571	1,18,111	1,37,050
District Executive Force...	35,22,936	36,36,955	35,65,202
Railway Police	30,864	29,773	31,791
Municipal "	37,776	37,679	33,586
Special "	1,85,238	1,91,015	1,44,887
Total ...	41,45,280	42,57,836	41,64,768
Amount reduced by Government	.....	1,00,084	.....
	.....	41,57,752	.....

	Rs.
Presidency Police.—Under the sub-head of "Calcutta Police," the total estimated expenditure as passed by the Calcutta Municipal Commissioners and sanctioned by Government is ...	4,42,302
Less increased salary of office establishment payable only by Commissioners	2,700
Balance	4,39,602
Deduct miscellaneous receipts	37,598
Net balance	4,02,004

Twenty-five per cent. of this net balance, or Rs. 1,00,500, is granted by Government as contribution to the Calcutta Police. But the Accountant-General estimates the Government contribution for 1877-78 at Rs. 1,01,500.

The Lieutenant-Governor directs that the lesser sum, which seems to be the correct amount, be provided in the budget, subject to which modification the Lieutenant-Governor accepts the Accountant-General's estimates under the head of "Presidency Police."

District Executive Force.—The Accountant-General's estimate under sub-head of "Salaries" reproduces the figures of the local estimates. Both these sets of figures first show the different items in detail, amounting to Rs. 31,86,961, and then an entry is made "deduct expected savings, Rs. 1,21,585," leaving the net estimated expenditure at Rs. 30,65,376.

The Lieutenant-Governor sanctions the net estimate expenditure, but desires to notice the uselessness of the detailed estimates. It would have been more satisfactory to enter in detail the amounts which really represent the estimated expenditure, instead of entering sums which are obviously over estimated, and then deducting a lump sum as anticipated savings.

Ordnance stores and repairs of arms and accoutrements.—A provision of Rs. 10,000 has been made by the Accountant-General, but the amount must be reduced to Rs. 5,000.

Purchase of tents and accoutrements.—The provision of Rs. 14,000 on this account must be reduced to Rs. 9,000.

Good conduct money.—The provision for this item must be reduced from Rs. 8,000 to Rs. 5,000.

Boats and elephants and mules.—The provision of Rs. 96,068 must be reduced to Rs. 86,068.

The reduction in the provisions for the four above items have been made with reference to the actuals of 1875-76.

Petty construction and repairs ... } The provision made by the Account-
New buildings ... ... } ant-General for these two items amounts to Rs. 61,000, but as the estimate appears excessive, the Lieutenant-Governor desires that it be reduced to Rs. 46,000.

Repairs of boats and cost of stores.—The provision of Rs. 10,000 on this account must be reduced to Rs. 8,000.

Subject to the above remarks the grant for 1877-78 under head "District Executive Force" will stand at Rs. 34,82,936.

Railway Police ... ... } The Accountant-General's estimates
Municipal Police ... ... } under these two heads are accepted.

Chittagong Frontier Police.—The figures in the estimates are clearly considerably in excess of actual requirements. A Deputy Inspector-General of Police was to be deputed to make inquiries with a view to reducing the estimates, but that officer's report has not yet been received by Government. In the absence of revised figures it appears to the Lieutenant-Governor that the most practicable mode of framing the estimates for 1877-78 would be

to base the requirements of the year on the accounts and estimates of previous years, thus:—

				Rs.
Actuals	1874-75	...	...	1,45,839
Ditto	1875-76	...	...	1,44,887
Regular estimate	1876-77	...	...	1,50,000
Inspector-General's estimate	1877-78	...	...	1,71,000

From the above figures His Honor considers that a grant for 1877-78 of Rs. 1,40,000 should be sufficient to meet the expenditure. To this, however, should be added a sum of Rs. 20,000, being the cost of provisions recoverable from the men of the frontier force. The gross estimated grant for Chittagong Frontier Police for 1877-78 will therefore stand at Rs. 1,60,000, instead of Rs. 1,85,238 as estimated by the Accountant-General.

Subject to the above remarks the grants for 1877-78 will stand as follows:—

	Accountant-General's estimate, 1877-78.	Sanctioned grants, 1877-78.
	Rs.	Rs.
Presidency Police	2,49,895	2,48,895
Superintendence	1,18,571	1,18,571
District Executive Force	35,22,936	34,82,936
Railway Police	30,864	30,864
Municipal Police	37,776	37,776
Chittagong Frontier Police	1,85,238	1,60,000
Total ...	41,45,280	40,79,042

ORDER—Ordered that a copy of the above Resolution, together with the estimates, be forwarded to the Inspector-General of Police, the Accountant-General, and the Judicial (Police) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 493.

COPY forwarded to the Inspector-General of Police.

No. 494.

COPY forwarded to the Accountant-General.

No. 495.

COPY forwarded to the Judicial (Police) Department of this office.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th February 1877.

W. H.—Reg. No. 1811—16-2-77.

Bengal Budget Estimate of the Education Department, 1877-78.

No. 2662C, dated Calcutta, the 16th January 1877.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

BUDGET ESTIMATE, 1877-78.

Grant 6—*Education*.

RECEIPTS.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
College Fees and Fines.												
General and Special	1,17,942		1,20,000		1,20,000		1,36,000		1,19,566	.....	58,188	
Civil Service Classes	.....	1,17,942	.....	1,20,000	.....	1,20,000	.....	1,36,000	.....	.....	.....	
									1,19,566	1,20,000	58,188	
School Fees and Fines.												
Government Schools, High...	2,13,993		2,22,000		2,22,000		2,20,000				1,14,175	
Ditto ditto, Middle	41,245		30,000		30,000		39,000	.....	2,48,970	.....	14,572	
Ditto ditto, Low	607	2,55,845	2,000	2,61,000	2,000	2,61,000	2,000	2,61,000			1,667	
									2,48,970	2,61,000	1,30,414	
Interest on Endowments.												
Interest on Government Securities	60,190		50,000		50,000		50,000		48,635	.....	20,030	
Rent of Land and Houses	12,864	73,054	4,800	54,800	4,800	54,800	4,800	54,800	3,333	.....	.....	
									51,968	54,800	20,030	
P. W. D. Examination Fees	260		300		300		300		425	.....	.....	
Sale Proceeds of Books	22		1,000		1,000		1,000		7,908	.....	237	
Contributions.												
Subscriptions	780		780		780		12,500		*46,585	.....	10	* Exceptional endowments made to the Kishnaghur College and High School at Rajshahye.
From Native States and private persons ...	19,845		20,000		20,000		3,000		3,480	.....	20,854	
Scholarship Examination Fees	7,800		3,400		3,400		3,400		3,659	.....	444	
From Revenue of Native States	.....		.....		.....		.....		.....	.....	.....	
Transfer Fees	397		500		500		500		761	.....	241	
Municipal Grant	.....		.....		.....		.....		24	.....	.....	
Local Rates and Cesses	.....		.....		.....		.....		8	.....	.....	
Miscellaneous	5,118	34,222	25,000	50,980	12,000	37,980	25,000	45,700	11,933	.....	13,114	
									74,783	45,700	34,900	
Total Education		4,81,063		4,86,780		4,73,780		4,97,500	4,95,287	4,81,500	2,43,532	

Net decrease in 1877-78, Rs. 10,720.

EXPENDITURE.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	68,896	72,700	63,896	.....	3,804	79,134	72,700	35,378	
Inspection	3,36,070	3,59,490	3,35,530	.....	23,420	3,02,173	3,59,000	1,67,425	
Government Colleges, General	4,26,874	4,32,747	4,24,233	.....	5,873	3,89,628	†3,61,650	1,90,627	† Budget estimate for 1876-77 reduced to the extent of Rs. 71,097 on account of savings under this head, at the suggestion of the late Director of Public Instruction.
Ditto ditto, Special	43,486	44,636	43,486	.....	1,150	36,083	44,636	13,354	
Government Schools, High	3,49,914	3,52,029	3,49,914	.....	2,115	3,48,811	3,52,029	1,76,177	
Ditto ditto, Middle	86,409	94,118	86,409	.....	7,709	90,671	94,118	41,056	
Ditto ditto, Low	4,11,885	4,30,902	4,11,885	.....	19,017	4,80,636	4,30,902	2,06,480	
Girls' Schools	6,252	6,252	6,252	.....	.....	6,589	6,252	3,693	

GRANT 6 —*Education.*—(Continued).

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Normal Schools	85,000	85,000	85,000	.....	.....	1,36,344	85,000	50,072	
Boarding Schools	7,788	7,500	7,788	288	.....	7,693	7,500	3,024	
Technical Schools	41,585	26,254	41,585	15,331	.....	22,615	26,254	14,862	
Scholarships	1,48,200	1,48,000	1,48,200	200	.....	1,46,269	1,48,000	75,766	
Prizes	4,052	5,245	4,052	.....	1,193	.....	5,245	364	
Grants for the Encouragement of Literature ...	3,932	3,932	3,932	.....	.....	3,872	3,932	4,020	
Grants-in-aid and Assignments	4,64,560	4,20,560	4,64,560	44,000	.....	4,99,213	4,20,500	2,42,547	
Payments by Results...	.....	.....	.....	.....	.....	40,000	.....	.....	
Miscellaneous	29,218	48,968	29,218	.....	19,750	42,713	48,968	13,275	
		25,38,333		59,819	84,031	26,32,444			
DEDUCT. Rs.									
Amount reduced by Government of Bengal in resolution dated 6th March 1876 46,097									
Further reduction in resolution dated 10th April 1876 25,000		71,097		71,097					
Total Grant 6 ...	25,14,121	24,67,236	25,10,940	1,30,916	84,031	26,32,444	24,67,236	12,38,120	

Net increase in 1877-78, Rs. 46,885.

Details.	Numbers. 1876-77.	Numbers. 1877-78.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DIRECTION.														
Salary.														
Director of Public Instruction	1	1		24,300		24,300		24,300		30,000	27,581	.....	.....	Rs. 2,000 per month with the annual increment of Rs. 50 for six months.
Establishment.														
Clerks	14	15	14,004		14,004		14,004		13,820		14,633	.....	.....	Increase sanctioned in Bengal Government order No. 2749, dated 9th October 1876.
Servants			864		864		864		860					
Temporary Establishment ...			.....		.....		.....		.....		28			
				14,868		14,868		14,868		14,680	14,661			
District Committees.														
Service Postage Stamps			.....		.....		.....		.....		2,538			
Establishment under Commissioners			6,930		6,930		6,930		6,660		23,785			
Establishment under District School Committees			13,824		13,824		13,824		13,860					
				20,754		20,754		20,754		20,520	26,323			
Contingent Charges.														
Travelling and Tentage Allowances			500		500		500		500		1,460			
House Rent			5,348		5,348		5,348		4,000		5,733	.....	.....	Sanctioned amount. The house-rent here shown includes the water-rate.
Service Postage Stamps			1,500		1,500		1,500		1,500		1,308			
Office Expenses and Miscellaneous			1,626		1,626		1,626		1,500		2,068			
				8,974		8,974		8,974		7,500	10,569			
Total Direction ...				68,896		68,896		68,896		72,700	79,134		35,378	

49

GRANT 6—*Education.*—(Continued).

Numbers 1876-77.	Numbers 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		INSPECTION.												
		Salaries.												
6	6	Inspectors	69,300		69,300		69,300		73,350		67,854			
45	45	Deputy Inspectors	76,800		76,800		76,800		75,000		62,809	.....	.....	Personal allowance of two Deputy Inspectors, Rs. 1,800.
155	155	Sub-Deputy Inspectors ...	89,160		89,160		88,620		87,300		71,283	.....	.....	Personal allowance of Sub-Deputy Inspectors, Rs. 1,860.
				2,35,260		2,35,260		2,34,720		2,35,650	2,01,946			
		Establishment.												
		Clerks	9,968		9,968		9,968		9,968		11,059			
		Servants	1,188		1,188		1,188		1,188					
		Peons of Deputy Inspectors	2,160		2,160		2,160		.....		.....	.....	.....	Sanctioned under order of the Government of Bengal, No. 753, dated 16th March 1876.
		Temporary Establishment	.....		.....		.....		.....					
				13,316		13,316		13,316		11,156	11,059			
		Contingent Charges.												
		Travelling Allowance, including charges of clerks and conveyance of records	1,07,035		1,00,000		1,00,000		1,03,000		82,741			
		House Rent	1,464		1,464		1,464		1,704		1,457			
		Service Postage Stamps	7,845		4,000		4,000		6,000		3,105			
		Lithographic Press, E. C.	*250											
		Contingent Charges	1,236		1,530		1,530		1,480		1,865	.....	.....	* Sanctioned in Bengal Government order No. 2883, dated 7th August 1873.
		Repairing Inspector's Boat, &c.	50											
		Country Stationery	444		500		500		500		.....			
				1,18,324		1,07,494		1,07,494		1,12,684	89,168			
		Total Inspection ...		3,66,900		3,56,070		3,55,530		3,59,490	3,02,173	.....	1,67,425	
		DEDUCT.												
		Anticipated savings		8,130		20,000		20,000						
		Total ...		3,58,770		3,36,070		3,35,530						
		GOVERNMENT COLLEGES, GENERAL.												
		PRESIDENCY COLLEGE.												
		Salaries of Instructive Staff.												
1	1	Principal	18,000		18,000		18,000		18,000					
10	10	Professors	84,125		84,125		84,125		94,700					
1	1	Professor of Vernacular Literature	3,600		3,600		3,600		3,600					
1	1	Assistant Vernacular Literature	2,400		2,400		2,400		2,400		1,01,380	.....	.....	To be discontinued next year.
1	1	Teacher of Gymnastics ...	.....		.....		.....		480					
1	1	Pundit	600		600		600		600					
1	1	Moulvie	600		600		600		600					
				1,09,325		1,09,325		1,09,325		1,20,380	1,01,380			
		Contingent Charges for General Department.												
		Assistants and Servants for Professors	2,532		2,532		2,532		2,382					
		Endowed Scholarships	.....		4,216		4,216		.....					
		Miscellaneous	.....		.....		.....		.....		.....			
				2,532		6,748		6,748		2,382				
		Law Charges.												
		Professors		14,400		14,400		14,400		14,400	14,280			

GRANT 6—*Education.*—(Continued).

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
GOVERNMENT COLLEGES, GENERAL.—(*continued*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY COLLEGE.—(*concluded.*)												
Contingent Charges common to the General and Law Departments.												
Miscellaneous		1,250		1,250		1,250		1,050	601	.....	.....	Increase estimated for contingent charges of chemicals.
Total General ...		1,27,507		1,31,723		1,31,723		1,38,212	1,16,261			
Contingent Charges common to all Departments.												
Passage and Outfit of Professor of Chemistry...	.....		.....		.....		.....					
Office Establishment	2,160		2,160		2,160		2,160					
Servants	2,352		2,352		2,352		2,352					
Librarian	600		600		600		600					
Mathematical Stores	.....		.....		.....		.....		3,181			
Library Allowance	3,050		3,050		3,050		3,050					
House Rent	.....		.....		.....		.....		869			
For winding the Turret Clock in the College ...	240		*240		240		.....			.....	.....	*Sanctioned in Bengal Government order No. 2906, dated 7th November 1876.
Service Postage Stamps	50	8,452	50	8,452	50	8,452	50	8,212	26			
									4,046			
Total ...		1,35,959		1,40,175		1,40,175		1,46,424	1,20,307			
Deduct Scholarship chargeable to Local Fund...				4,216		4,216		4,216	.....			
Total Presidency College ...		1,35,959		1,35,959		1,35,959		1,42,208	1,20,307			
SANSKRIT COLLEGE.												
NUMBERS. 1876-77. 1877-78. *College Department.*												
1 1 Principal	7,470		7,470		7,470		7,000					
4 4 Professors	11,150	18,620	15,150		11,150		7,200	14,200				
School Department.									24,101	.....	.....	The Professor of Hindoo Philosophy and Rhetoric (on Rs. 200 per month) placed in the 4th grade—Government order No. 1167VS, dated 8th August 1876.
8 8 Assistant Professors	4,560		4,560		4,560		4,560					
6 6 Masters	4,980	9,540	4,980		4,980		4,980	9,540				
Contingent Charges.												
Clerks and Servants	1,608		1,608		1,608		1,608		†1,512	.....	.....	†Shown under Scholarships.
Scholarships, Stipends, &c.	2,832		2,832		2,832		2,832		.....			
Miscellaneous	990		990		990		1,050		1,143			
Survey Allowance	.....		.....		.....		.....		65			
Chemical Instruments and Apparatus	.....		.....		.....		.....		.....			
A new Catalogue of Sanskrit Manuscript ...	2,000		‡2,000		2,000		.....		6,618	.....	.....	‡Sanctioned in Bengal Government order No. 204, dated 20th January 1875.
Service Postage Stamps	15	7,445	15	7,445	15	7,445	15	5,505	5			
									9,343			
Total Sanskrit College ...		35,605		35,605		35,605		29,245	33,444			
HOOGULY COLLEGE.												
NUMBERS. 1876-77. 1877-78. *General.*												
1 1 Principal	9,600		§9,600		9,600		15,000			.....	.....	§A lower grade officer appointed.
3 3 Professors	26,100		‖26,100		26,100		18,790			.....	.....	‖Annual increments and transfer to this college of an officer of the higher grade.
1 1 Assistant Professor	4,800		4,800		4,800		4,800		43,936			
1 1 Professor of Arabic	1,800		1,800		1,800		1,800					
1 1 Professor of Sanskrit	1,800		1,800		1,800		1,800					
1 1 Law Lecturer	2,400	46,500	2,400	46,500	2,400	46,500	2,400	44,590	510			
									44,446			

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
GOVERNMENT COLLEGES, GENERAL.—(*Continued*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HOOGHLY COLLEGE.—(*Concluded*).												
Establishment.												
Clerks	690		690		690		690		1,618			
Servants	498		498		498		498					
		1,188		1,188		1,188		1,188	1,618			
Contingent Charges.												
Service Postage Stamps	72		72		72		70		10			
Contingencies	621		621		621		620		757			
Ranee Kattyannie's Scholarship	.....		300		300		300		.....			
Petty Construction and Repairs	.....		.....		.....		.....		602			
Contingent Allowance, ex-Chemistry Class ...	.....		.....		.....		.....		.....			
Scholarships	.....		.....		.....		.....		.....			
		693		993		993		990	1,369			
CIVIL SERVICE CLASSES.												
Riding Class.												
Teachers	.....		.....		.....		.....		756			
Miscellaneous charges	.....		.....		.....		.....					
Other Charges.												
Teachers	2,400		2,400		2,400		2,400		2,043			
Establishments	96		96		96		96					
Miscellaneous	528		528		528		528					
Botanical Garden	1,320		1,320		1,320		1,320					
		4,344		4,344		4,344		4,344	2,043			
Total ...				53,025		53,625		51,112	50,232			
Deduct amount provided in Local Fund Budget on account of Ranee Kattyannie's scholarship...				300		300		300	.....			
Total Hooghly College ...		52,725		52,725		52,725		50,812	50,232			
DACCA COLLEGE.												
General. (Numbers: 1876-77 / 1877-78)												
1 / 1 Principal...	10,000		10,000		10,000		9,600					
*2 / 2 Professors	12,600		*15,600		15,600		16,200			.....	.....	
1 / 1 Assistant Professor	4,800		4,800		4,800		4,800					
1 / 1 Professor of Sanskrit... ...	1,800		1,800		1,800		1,800					
1 / 1 Lecturer in Chemistry and Botany	960		960		960		744		32,550			
1 / 1 Teacher of Gymnastics ...	480		480		480		480					
1 / 1 Servants for Chemistry Lecturer	60		60		60		60					
1 / 1 Lecturer on Mathematics ...	2,400		2,400		2,400		2,400					
		33,100		36,100		36,100		36,084	32,550			
Establishment.												
Clerks	450		450		450		450		970			
Servants	369		369		369		369					
		819		819		819		819	970			
Law Lecturer	.....	2,400	.....	2,400	.....	2,400	.....	2,400	2,400			

* Annual increment pay of one Professor, as sanctioned in Bengal Government order No. 2361, dated 13th December 1876 ... ... 9,000 (Rs.)
Pay of the other Professor... 6,600
Total ... 15,600

Pay of the Assistant Lecturer in Chemistry raised, —Bengal Government order No. 1496, dated 23rd May 1876.

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
GOVERNMENT COLLEGES, GENERAL.—(*Continued*).												
DACCA COLLEGE—(*concluded*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges.												
Service Postage Stamps	20		20		20		20		11			
Scientific Apparatus	5,000		5,000		5,000		5,000		.....			
Contingent Allowance to College	431		431		431							
Contigencies for Chemistry...	250		250		250	.....	761	.....	1,647			
Contingencies for Gymnastics	80		80		80							
		5,781		5,781		5,781		5,781	1,658			
Total Dacca College ...	.....	42,100	.....	45,100	.....	45,100	.....	45,084	37,578			
DARJEELING.												
Salaries of Instructive Staff	.....	.....	.....	.....	.....	.....	.....	.....	500			
KISHNAGHUR COLLEGE.												
NUMBERS. 1876-77. 1877-78. *General.*												
1 1 Principal	12,000		12,000		12,000		12,000					
1 2 Professors	12,000		12,000		12,000		4,800					
..... 2 Lecturers...	3,840		*3,840		3,840		.....		16,956	.....	.....	* Sanctioned in Bengal Government order No. 3204, dated 15th November 1875.
1 1 Professor of Sanscrit	1,800		1,800		1,800		1,800					
1 1 Teacher of Chemistry ...	1,200		1,200		1,200		1,200					
		30,840		30,840		30,840		19,800	16,956			
Establishment.												
Clerks	†300		300				516			.....	.....	† Nominal. The Library allowance was included last year under this head instead of contingencies.
								.....	777			
Servants	‡402		402				318			.....	.....	‡ Addition of a laboratory bearer, sanctioned in Bengal Government order No. 3204, dated 15th November 1875.
		702		702		702		834	777			
Contingent Charges.												See remarks against "Clerks."
Service Postage Stamps	15		15		15		15		10			Shown this year under Lecturers.
Contingent Allowance for College	548		548		548		216					
Contingencies for Chemistry	100		100		100		100	.....	825			
Charges for 3rd and 4th year classes	.....		.....		.....		1,500					
Chemical Apparatus	§5,000		5,000		5,000		...			.....	.....	§ Sanctioned in Bengal Government order No. 3240, dated 13th December 1876.
		5,663		5,663		5,663		1,831	835			
Total Kishnaghur College ...	.....	37,205	.....	37,205	.....	37,205	.....	22,465	18,568			
BERHAMPORE COLLEGE.												
NUMBERS. 1876-77. 1877-78. *General.*												
1 1 Principa	14,203		14,203		14,203		12,000					
1 1 Professor	4,800		4,800		4,800		4,800					
1 1 Professor of Sanscrit... ...	1,800		1,800		1,800		1,800		19,850	.....	.....	Annual increments.
1 1 Teacher of Chemistry ...	600		600		600		600					
1 1 Teacher of Gymnastics ...	360		360		360		360					
		21,763		21,763		21,763		19,560	19,850			

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
GOVERNMENT COLLEGES, GENERAL.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BERHAMPORE COLLEGE—(*concluded*).												
Establishment.												
Clerks	240		240		240		390		752			
Servants	516	756	516	756	516	756	516	906				
									752			
Salaries of Instructive Staff.												
Native Civil Service Class...	.....		.....		.....		.....		54			
Contingent Charges.												
Riding Allowance	.....		.....		.....		.....		60			
Contingent Allowance for College	312		312		312		162		356	.....	.....	Difference included under "Clerks" last year.
Contingencies for Chemistry	100		100		100		100					
Service Postage Stamps	13	425	13	425	13	425	13	275	10			
									476			
Total Berhampore College ...	.....	22,944	.....	22,944	.....	22,944	.....	20,741	21,082			
PATNA COLLEGE.												
NUMBERS. 1876-77. / 1877-78. — *General.*												
1 / 1 Principal	15,000		15,000		15,000		13,650					
3 / 2 Professors	18,000		18,000		18,000		18,000					
1 / 1 Assistant Professor	4,800		4,800		4,800		4,800		36,913	.....	.....	Annual increments.
1 / 1 Professor of Sanscrit	1,800		1,800		1,800		1,800					
Medical Officer and Lecturer of Chemistry and Botany.	.....		.....		.....		.....					
		39,600		39,600		39,600		38,250				
									36,913			
Establishment.												
Clerks	300		300		300		300		626			
Servants	258	558	258	558	258	558	258	558				
									626			
Law Lecturer		2,400		2,400		2,400		2,400	2,200			
Contingent Charges.												
Service Postage Stamps	20		20		20		20		15			
Contingent Allowance for College...	488		488	520	488		592		1,799			
Rent	32		32		32		.....					
Contingencies for Chemistry	250		250		250		250					
Travelling Allowance...	.....		.....		.....		.....		112			
Scientific Apparatus	7,185	7,975	*7,185	7,975	7,185	7,975	5,000	5,862	.....	.....	.....	* Unexpended balance of the sum of Rs. 10,000 sanctioned in Bengal Government order No. , dated
									1,926			
CIVIL SERVICE CLASSES.												
Other Charges.												
Teachers...	360		360		360		360					
Establishment	288		288		288		288		190			
Miscellaneous Charges	.....	648	.....	648	.....	648	.....	648				
									190			
Total Patna College ...		51,181		51,181		51,181		47,718	41,855			

GRANT 6—*Education.*—(Continued).

Numbers 1876-77.	Numbers 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months 1876-77.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL.—(*Continued*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CUTTACK COLLEGE.												
		General.												
	1	Principal...	5,400		5,400									
	3	Professors	9,600		9,600									
	1	Professor of Chemistry ...	2,400		2,400									
				17,400		17,400		14,759						
		Establishments.												
		Clerks	120		120		120			3,000		.....	.....	Sanctioned in Bengal Government order No. 762, dated 17th March 1876.
		Servants	189		189		189				.....			
				309		309		309						
		Contingent Charges.												
		Service Postage Stamps	10		10		10							
		Contingent Allowance for College...	222		222		222							
		Contingencies for Chemistry	1,200		1,200		1,200							
		Scientific Apparatus	3,000		*3,000		3,000					.....	.....	*Sanctioned in Bengal Government order No. 758, dated 17th March 1876.
				4,432		4,432		4,432			.....			
		Total Cuttack College ...	.....	22,141		22,141		19,500		3,000	.....			
		Proposed College at Rajshahye		2,667		†2,667		2,667				.....	.....	†Sanctioned with reference to the minute of the Lieutenant-Governor, dated 30th August 1875.
		GOVERNMENT MADRISSAHS.												
		Calcutta Madrissah.												
1	1	Principal...	12,000		12,000		12,000		12,000					
20	22	Salaries of Teachers	17,730		17,730		17,730		16,740		27,039	.....	.....	Two new teachers appointed under orders of the Director of Public Instruction, dated 15th and 24th April 1876.
		Clerks and Servants	2,079		2,080		2,080		2,080		2,079			
		Library and Prize Allowance	780		780		780		780		.....			
		Calcutta Madrissah's Scholarship	.....		.....		.....		.....		.....			
		Survey Teachers	.....		.....		.....		.....		60			
		Contingent Charges	600		600		600		600					
		Service Labels	.....		.....		.....		.....		1,740			
		Miscellaneous Charges ...	300		300		300		300					
				33,489		33,490		33,490		32,500	30,968			

GRANT 6—*Education.*—(Continued).

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Collingah Branch School.												
8	8	Salaries of Teachers	3,060		3,060		3,060		3,060		2,909			
		Clerks and Servants	276		276		276		276					
		House Rent	960		960		960		960		1,057			
		Contingent Charges	96	4,392	96	4,392	96	4,392	96	4,392	3,966			
		Total Calcutta Madrissah ...	.....	37,881		37,882		37,882		36,892	34,934			
		Dacca Madrissah.												
4	5	Salaries of Teachers	5,565		5,565		5,565		5,565		5,119			
		Clerks and Servants	324		324		324		792		423			
		Library and Prize Allowance	480		480		480		156		.....			
		Contingent Charges	1,116		1,116		1,116		1,440		1,676			
		House Rent	735		735		735		735		.....			
		Boarding Charges	960		960		960		648		1,192			
		Service Labels	.....		.....		.....		12		15			
		Total Dacca Madrissah ...	.....	9,180		9,180		9,180		9,348	8,425			
		Hooghly Madrissah.												
3	2	Salaries of Teachers	1,500		1,500		1,500		3,780		5,389			
		Clerks and Servants	204		204		204		204					
		Library and Prize Allowance	.....		.....		.....		200		.....			
		Contingent Charges	108		108		108		108		10			
		Scholarship	.....		.....		.....		.....		.....			
		House Rent	.....		.....		.....		136		.....			Reduced with reference to the reduction made by Government in the grant for last year.
		Boarding Charges	1,840		1,840		1,840		2,304	6,732	2,943			
		Total ...	.....	3,652		3,652		3,652		6,732	8,342			
		Deduct amount reduced by Government of Bengal		.....		.....		.....		3,132	.....			
		Total Hooghly Madrissah ...		3,652		3,652		3,652		3,600	8,342			
		Rajshahye Madrissah.												
3	3	Salaries of Teachers	4,065		4,065		4,065		4,065		4,000			
		Clerks and Servants	708		708		708		648		428			
		Library and Prize Allowance	384		384		384		444		.....			
		Contingent Charges	144		144		144		132		1,655			
		House Rent	204		204		204		204		.....			
		Boarding Charges	1,200		1,200		1,200		1,200		1,242			
		Service Labels	.....	6,705	.....	6,705	.....	6,705	12	6,705	.....			
		Total Rajshahye Madrissah...	.....	6,705	.....	6,705	.....	6,705	.....	6,705	7,325			

GRANT 6—*Education.*—(Continued).

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		GOVERNMENT COLLEGES, GENERAL.—(*Continued*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Chittagong Madrissah.												
5	6	Salaries of Teachers	4,953		4,953		4,953		4,689		3,958			
		Clerks and Servants	360		360		360		360		282			
		Library and Prize Allowance	240		240		240		240		.....			
		Contingent Charges	288		288		288		348		786			
		House Rent	480		480		480		480		84			
		Boarding Charges	1,200		1,200		1,200		1,200		1,012			
		Service Labels	.....		.....		.....		12		7			
		Total ...	.....	7,521		7,521		7,521		7,329	6,129			
		Deduct amount reduced by Government of Bengal	.....		.....		.....		.....	1,200	.....			
		Total Chittagong Madrissah ...	.....	7,521	.....	7,521	.....	7,521	.....	6,129	*6,129	.....	.....	* Shown under "Scholarships."
		Mohsin Scholarships	8,208		8,208		8,208		8,208		.....			
		Assignments for Mahomedan Education in nine Zillah Schools	.....		.....		.....		.....		.....			
		Various other expenses	3,792		†592		592		592		.....	.....	.....	† Last year's figures taken in the absence of an explanation of the estimated increase.
		Amount of Grant of Sylhet Madrissah transferred to Assam	.....		.....		.....		.....		800			
		Assignments of two-thirds fees of Mahomedan Students in the Medical College	18,200		‡18,200		18,200		.....		107	.....	.....	‡ Sanctioned in Bengal Government order No. 2248, dated 10th July 1874, and No. 2495, dated 17th August 1875.
		Mohsin Endowment Surplus unappropriated ...	.....	30,200	.....	27,000	.....	27,000	.....	8,800	.....			
											907			
		Total Government Madrissahs ...	.....	95,139	.....	91,940	.....	91,940	.....	71,474	66,062			
		Deduct.												
		Anticipated Savings	.....	23,792	.....	20,593	.....	20,593	.....	.....	.....			
		Total ..	.....	71,347		71,347		71,347						
		RECAPITULATION.												
		Government Colleges.												
		Presidency College		1,35,959		1,35,959		1,35,959		1,42,208	1,20,307			
		Sanscrit College		35,605		35,605		35,605		29,245	33,444			
		Hooghly College		52,725		52,725		52,725		50,812	50,232			
		Dacca College		42,100		45,100		45,100		45,084	37,578			
		Darjeeling		.....		.....		.....		.....	500			
		Kishnaghur College		37,205		37 205		37,205		22,465	18,568			
		Berhampore College		22,944		22,944		22,944		20,741	21,082			
		Patna College		51,181		51,181		51,181		47,718	41,855			
		Government Madrissahs		71,347		71,347		71,347		71,474	66,062			
		Cuttack College		22,141		22,141		19,566		3,000	.....			
		Proposed College at Rajshahye		2,667		2,667		2,667		.....	.....			
		Total Government Colleges ...	.....	4,73,874		4,76,874			4,74,233	4,32,747	3,89,628		1,90,627	
		DEDUCT.												
		Anticipated Savings in Colleges		15,817		50,000			50,000					
		Total ...	.....	4,58,057		4,26,874			4,24,233					

GRANT 6—*Education.*—(Continued.)

Details.	Numbers 1876-77.	Numbers 1877-78.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, SPECIAL.														
CIVIL ENGINEERING COLLEGE.														
Professors	4	4	28,250		28,250		28,250		29,400		32,125			An officer of a lower grade appointed.
Assistant Teachers	3	3	3,480	31,730	3,480	31,730	3,480	31,730	3,480	32,880				
											32,125			
Contingent charges.														
Clerks			156		156		156		156		1,196			
Servants														
Survey allowance			2,000		2,000		2,000		2,000		.....			
Model allowance			1,200		1,200		1,200		1,200		.....			
Endowed Scholarships			240		240		240		240		.....			
Graduate Scholarships with travelling allowance			7,200		7,200		7,200		7,200		.....	.....	.....	Shewn under "Scholarships."
Miscellaneous			1,200	11,996	1,200	11,996	1,200	11,996	1,200	11,996	2,762			
											3,958			
Total Civil Engineering College ...			.....	43,726		43,726		43,726		44,876				
Deduct amount provided in Local Fund Budget on account of Forbes' Scholarship			.....	240		240		240		240				
Total Government Colleges, Special ...			.....	43,486		43,486		43,486		44,676	36,083		13,354	
GOVERNMENT SCHOOLS, HIGH.														
HIGHER CLASS COLLEGIATE SCHOOLS.														
95 Masters			75,000		75,000		75,000		63,880		69,247			Cuttack High School transferred to this head.
Clerks and servants			5,124	80,124	5,124	80,124	5,124	80,124	4,635	68,515	4,693			
											73,940			
Contingent charges.														
Contingencies			1,546		1,546		1,546				5,469			
House rent			1,190		1,190		1,190		3,468		56			
Service postage stamps			.....		.....		.....				.....			
Library allowance			1,243		1,243		1,243				.....			
Surveying and drawing			.....	3,979	.....	3,979	.....	3,979	3,468	3,468	1,856			
											7,381			
Total Collegiate Schools ...			.....	84,103		84,103		84,103		71,983	81,321		45,369	
HIGH SCHOOLS.														
28 Masters			23,652		23,652		23,652		36,132		35,911			Decrease owing to the transfer above mentioned.
Clerks and servants			1,032		1,032		1,032		270					
Miscellaneous charges			1,406		1,406		1,406		1,314		4,105			
House rent			30		30		30		.....		.....			
Petty construction and repairs			.....		.....		.....		.....		522			
Library allowance			486		486		486		.....		.....			
Service postage stamps			33	26,639	33	26,639	33	26,639	33	37,749	26			
											40,564			
Law Class.														
Salary of law lecturer			.....		.....		.....		.....	1,140	.....			
Drawing and Surveying Classes.														
Survey teachers			.....		.....		.....		3,144		624			
Travelling allowances			.....		.....		.....		.....		.....			
Miscellaneous charges			.....		.....		.....		1,060	4,204	256			
											880		33,625	
Total high schools ...			.....	26,639		26,639		26,639		43,093	41,444			

GRANT 6—*Education.*—(Continued).

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate 1876-77.	Actuals for six months 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, HIGH.—(*Contd.*)												
ZILLAH SCHOOLS.												
371 Master	2,03,751		2,03,751*		2,03,751		2,00,796					
Clerks and servants	11,160		11,160		11,160		10,918		2,03,605			
Miscellaneous charges	12,204		12,204		12,204							
Library allowance	4,861		4,861	*	4,861		12,162		16,076			* A new Government high class school established at Julpigoree under Bengal Government Order No. 1511, dated 26th May 1876; also Chumparun middle class school, transferred to this head.
Petty construction and repairs	.....		.....		.....		.....		3,334			
House rent	964		964		964							
Service postage stamps	232		232		232		225		139			
		2,33,172		2,33,172		2,33,172		2,24,041	2,22,554			
Surveying and Drawing Classes.												
Survey teachers	.....		.....		.....		9,732		2,933			
Travelling allowance...	.....		.....		.....		.....		101			
Miscellaneous charges	.....		.....		.....		3,180		458			
								12,912	3,492			
Total Zillah Schools ...	.....	2,33,172		2,33,172		2,33,172		2,36,953	2,26,046		97,183	
Proposed Schools at Rungpore and Chittagong	.....	6,000	.....	6,000	.....	6,000						Minute of the Lieutenant-Governor, dated 30th August 1875.
Recapitulation.												
Collegiate Schools	.....	84,103		84,103		84,103		71,983	81,321		45,369	
High Schools	.....	26,639		26,639		26,639		43,093	41,444		33,625	
Zillah Schools	.....	2,33,172		2,33,172		2,33,172		2,36,953	2,26,046		97,183	
Proposed Schools at Rungpore and Chittagong	.....	6,000		6,000		6,000						
Total High Schools ...	.....	3,49,914		3,46,914			3,49,914	3,52,029	3,48,811		1,76,177	
DEDUCT—												
Anticipated savings	.....	16,000		.....								
		3,33,914		3,49,914								
GOVERNMENT SCHOOLS, MIDDLE.												
ENGLISH SCHOOLS.												
21 Masters	9,480		9,480		9,480		12,240		1,856			Decrease owing to the conversion of the Chumparun school into a higher class school.
Clerks and servants	480	9,960	480	9,960	480	9,960	366	12,606				
Contingent charges.									1,856			
Miscellaneous charges	.....	1,660		1,660		1,660		3,130	404			
Total ...	.....	11,620	.....		.....		.....	15,736	2,260	.....	3,657	
VERNACULAR SCHOOLS.												
429 Masters	67,332		67,332		67,332		69,042		77,659			Ten schools transferred to the lower class and one abolished in Burdwan, and seven transferred from lower to middle.
Clerks and servants	3,648		3,648		3,648		3,352					
House rent	801		801		801		.....		9,680			
Miscellaneous charges	2,888		2,888		2,888		5,988					
Service postage stamps	120		120		120		.....		258			
Petty construction and repairs	.....		.....		.....		.....		814			
Surveying and drawing classes	.....	74,789	.....	74,789	.....	74,789	.....	78,382	.....			
									88,411			
Total Middle Class ...	.....	86,409		86,409		86,409		94,118	90,671	.....	41,056	
GOVERNMENT SCHOOLS, LOW.												
LOWER CLASS, VERNACULAR.												
46 Masters	7,914		7,914		7,914		4,077		2,992			Ten schools transferred from the middle class, and five new schools opened. Also seven schools transferred to the middle class, and one in Beerbhoom abolished.
Clerks and servants	.....		.....		.....		.....					
House rent	213		213		213		.....		.....			
Miscellaneous charges	726		726		726		225		132			
Library allowance	382		382		382		.....		.....			
Service postage stamps	.....		.....		.....		.....	4,302	.....			
									3,124			
Total Vernacular Schools ...	.....	9,235		9,235		9,235		4,302	3,124		2,964	

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, LOW.—(*Contd.*)												
PRIMARY SCHOOLS.												
Primary Schools	4,00,000		4,00,000		4,00,000		4,00,000		4,56,964			
Circle Schools	27,000		22,000		22,000		22,000		20,548			
		4,27,000		4,22,000		4,22,000		4,22,000	4,77,512			Last year's figure retained with reference to actuals.
Superintendence and Inspection.												
Miscellaneous charges of Deputy Inspectors of Schools and District School Committees ...	3,500		2,500		2,500		2,500		.....			In the absence of any explanation of the increase in the local estimate, last year's figures have been retained.
Contingencies	150		100		100		100		.....			
Service postage stamps	2,000		2,000		2,000		2,000		.....			
		5,650		4,600		4,600		4,600	.....			
Total Low Schools ...	.....	4,41,885		4,35,835		4,35,835		4,30,902	4,80,636		2,06,486	
DEDUCT—												
Anticipated savings	.....	30,000		23,950		23,950						
		4,11,885		4,11,885		4,11,885						
GOVERNMENT SCHOOLS FOR GIRLS.												
Teachers and servants	4,764		4,764		4,764		4,764		4,658			
Miscellaneous charges	1,488		1,488		1,488		1,488		1,931			
								6,252	6,589			
Total Government Schools for Girls ...	.....	6,252		6,252		6,252		6,252	6,589		3,693	
NORMAL SCHOOLS.												
Masters	55,104		55,104		55,104		55,104		67,181			
Clerks and servants												
Petty construction and repairs	.....		.....		.....		.....		1,562			
Stipend for pupil teacher	62,640		62,640		62,640		62,640		51,305			
Service postage stamps	.....		.....		.....		.....		141			
House rent	6,810		6,810		6,810		6,810		29			
Miscellaneous	8,520		8,520		8,520		8,520		15,396			
		1,33,074						1,33,074	1,35,614			
SURVEYING AND DRAWING.												
Survey teachers	.....		.....		.....		.....		313			
Value of instruments	.....		.....		.....		.....		360			
Travelling allowance	.....		.....		.....		.....		57			
Total ...	.....	1,33,074		1,33,074		1,33,074		1,33,074	730			
DEDUCT—												
Anticipated savings	.....	48,074		48,074		48,074		.....				
Amount reduced by Government of Bengal	.....	.....		.....		.....		48,074				
Total Normal School ...	.....	85,000		85,000		85,000		85,000	1,36,344		50,072	
BOARDING SCHOOLS.												
Masters	4,362		4,362		4,362		4,362		4,375			
Stipends to boarders	2,790		2,790		2,790		3,030		.....			
Petty construction and repairs	.....		.....		.....		.....		98			
Miscellaneous	636		636		636		638		3,220			
		7,788		7,788		7,788		8,030	7,693			
Total ...		.....		.....		.....		.....				
DEDUCT—												
Amount reduced by Government of Bengal	.....	.....		.....		.....		530				
Total ...	.....	7,788		7,788		7,788		7,500	7,693	.....	3,024	

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TECHNICAL SCHOOLS.												
Principal		8,400		8,400		8,400		8,400	12,960			
ESTABLISHMENT.												
Masters	4,560		4,560		4,560		4,560		} 1,104			
Servants	1,104		1,104		1,104		1,104					
		5,664		5,664		5,664		5,664	1,104			
Contingent charges.												
Contingencies	2,216		2,216		2,216		2,216		6,636			
House rent	3,000		3,000		3,000		3,000					
Scholarships	1,200		1,200		1,200		1,200					
		6,416		6,416		6,416		6,416	6,636			
Total ...	.....	20,480		20,480		20,480		20,480	20,700		13,257	
SPECIAL NIGHT CLASS FOR MECHANICS AT THE MINT.												
Teachers	1,200		1,200		1,200		1,200		} 1,697			
Clerks and servants	1,180		1,180		1,180		1,180					
Contingencies	120		120		120		120		218			
		2,500		2,500		2,500		2,500	1,915			
Total ..	.....	2,500		2,500		2,500		2,500	1,915		1,092	
DACCA ARTIZAN SCHOOL.												
Teachers	1,032		1,032*		1,032		8·8	.....	.....	.....	.....	* Sanctioned in Bengal Government Order No. 2617, dated 28th August 1875.
Clerks and servants	144		144*		144		72					
Stipends	972		972		972		972					
Contingencies	1,000		1,000		1,000		1,000					
House rent	341		341		341		342					
		3,489		3,489		3,489		2,314			513	
Total Dacca Artizan School ...	.....	3,489		3,489		3,489		2,314			14,862	
DRAWING AND SURVEYING CLASSES.												
Survey teachers	12,300		12,300		12,300							
Servants	576		576		576							* These amounts are the same as those sanctioned last year.
Contingencies	1,200		1,200		1,200							
Scholarships	1,440		1,440		1,440							
Field allowance	1,600		1,600		1,600							
		17,116		17,116		17,116						
		43,585		43,585		43,585		26,254	22,615			
DEDUCT—												
Anticipated savings		2,000		2,000		2,000						
Total Technical Schools ...	.....	41,585		41,585		41,585						
SCHOLARSHIPS.												
Senior Scholarships	24,720		24,720		24,720		24,720		27,682			
Junior Scholarhsips	43,920		43,920		43,920		43,920		46,003			
Madrissah	.....		.....		.....		.....		1,875			
Mohsin Scholarships	.....		.....		.....		.....		4,301			
Minor Scholarships	} 53,400		50,000		50,000		50,000		44,384			
Vernacular Scholarships												
Civil Service Class	.....		.....		.....		.....		111			
Vizianagram	.....		.....		.....		.....		859			
Bettiah	.....		.....		.....		.....		375			
Intermediate Scholarships	18,000		18,000		18,000		18,000		.....			
Girls' Scholarships	1,800		.....		.....		.....		.....			
Primary Scholarships	20,000		20,000		20,000		20,000		20,679			
								1,56,640				
									1,46,269			
Total ...	.....	1,61,840		1,56,640		1,56,640		1,56,640				
DEDUCT—												
Anticipated savings		13,440		8,440		8,440						
Amount reduced by the Government of Bengal		.....		.....		.....		4,640				
Total Scholarships ...	.....	1,48,400		1,48,200		1,48,200		1,48,000	1,46,269		75,766	

GRANT 6—*Education.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRIZES IN SCHOOLS.												
Prizes to Collegiate Schools	296		296		296		97					
Ditto to High Schools	180		180		180		270					
Ditto to Zillah Schools	2,985		2,985		2,985		2,995					
Ditto to Middle Class English Schools ...	40		40		40		420					
Ditto to Middle Class Vernacular Schools ...	378		378		378		1,307					
Ditto to Lower Class ditto ditto ...	53		53		53		36					
Ditto to Girls' Schools	120		120		120		120					
		4,052		4,052		4,052		5,245				
Total Prizes in Schools ...	.....	4,052		4,052		4,052		5,245	.....	.....	364	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Vernacular Literature Society	.....		.....		.....		.....		750			
Subscription for 200 copies of the periodical named *Chasma-i-Ilm* in lieu of Urdu newspaper	.....		.....		.....		.....					
Subscription for the *Behar Gazette*	6,000		.....		.....		.....		.....	.....	.....	This provision is unnecessary, as the receipts and charges connected with the *Behar Gazette* are to be shown in the printing budget without any transfer debit being made of the cost of the copies supplied to the Education Department.—(Bengal Government Order No. 3337, dated 19th October 1876.)
Subscription for periodical at Behar	232		232		232		232		110			
Grants for the encouragement of Vernacular publication	5,000		3,000		3,000		3,000		3,012			
Subscription for 25 copies of *Sanscrit Journal, Hindu Commentator*	.....		.....		.....		.....					
Rewards for the production of Uriya books ...	1,150		700		700		700					
		12,382		3,932		3,932		3,932				
									3,872			
Total grants for the encouragement of Literature	.....	12,382		3,932		3,932		3,932	3,872	.....	4,020	
DEDUCT—												
Anticipated savings	.....	2,450										
		9,932										
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	4,64,000		4,64,000		4,64,000		4,20,000		4,97,987	.....	.....	Last year's grant has been retained.
Grant to the diocesan board of education for hill schools, Bengal Government Order No. 1131 of 28th March 1876	700		560		560		560		560			
Schools for artizans in Darjeeling, Rajmehal, and Hill Tracts, Chittagong	.....		.....				.....		666			
Survey and drawing classes	.....		.....		.....		.....		.....			
		4,64,700		4,64,560		4,64,560		4,20,560	4,99,213			
Total Grants-in-aid ...	.....		.....		.....		.....	4,20,560	4,99,213			
DEDUCT—												
Anticipated savings	.....	44,140		.....		.....						
		4,20,560		4,64,560		4,64,560	.....		.....	.....	2,42,547	
PAYMENTS BY RESULTS.												
Miscellaneous charges	.....		.....		.....		.....		40,000			
MISCELLANEOUS.												
School Book Society	6,270		6,270		6,270		6,270		6,270			
Education Gazette	3,600		3,600		3,600		3,600		3,600			
Passage and outfit allowance of a Gilchrist scholar to England	1,000		1,000		1,000		1,000		.....			
Fees to Examiners	3,633		3,600		3,600		3,600		11,022			
Petty construction and repairs	10,000		10,000		10,000		10,000		9,800			
Book Mohurirs	1,368		1,248		1,248		1,248		200			

GRANT 6—*Education.*—(Concluded.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS—(*Continued*).												
Cost of land	.....		.....		.....		.....		630			
Two-thirds freight on Europe stores	250		250		250		250		13			
Cost of charges of stores from England ...	1,500		1,500		1,500		1,500		.....			
Establishment of School Book Revision Committee	.....		.....		.....		.....		.....			
Stores supplied from Mathematical Instrument Department	.....		.....		.....		.....		.....			
Cost of medical stores	2,000		2,000		2,000		2,000		3,047			
Hostel charges	7,000		7,000		7,000		12,000		350			
Miscellaneous	.....		.....		.....		.....		.....			
A quarter of the subsidy of Rs. 30,000 granted for Dr. Fallon's Dictionary	7,500		7,500		7,500		7,500		7,721			
		44,121		43,968		43,968						
		44,121		43,968		43,968			42,713			
Total Miscellaneous ...	.....		.....		.....		.....	48,968				
DEDUCT—												
Anticipated savings	.....	14,750		14,750		14,750			42,713		13,275	
		29,371		29,218		29,218						

T. B. C. & E. F. M.—Reg. No. 1715—17-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH FEBRUARY 1877.

RESOLUTION.

READ—

Endorsement No. 2662C, dated the 16th January 1877, from the Accountant-General, Bengal, submitting the Budget Estimate of receipts and expenditure of the Education Department for 1877-78.

The Lieutenant-Governor accepts the Accountant-General's estimate subject to the following remarks :—

RECEIPTS.

2. The "Miscellaneous receipts" of the Department for 1877-78 are estimated by the Accountant-General at Rs. 25,000 against the local estimate of Rs. 5,118; but, looking to the actuals of 1875-76, which amount to Rs. 11,933, the Lieutenant-Governor would put these receipts for the next year at Rs. 12,000. The total estimated receipts of the Accountant-General for 1877-78 are therefore reduced from Rs. 4,86,780 to Rs. 4,73,780.

EXPENDITURE.

3. *Inspection.* Under this head the Accountant-General estimates the expenditure for 1877-78 at Rs. 3,36,070. This amount, however, includes provision for personal allowances of Rs. 25 and Rs. 20 per mensem, or Rs. 540, hitherto drawn by the Sub-Inspectors of Burdwan and Dinagepore respectively; but as these allowances have ceased under the orders issued from the General Department of this Government, No. 110, dated the 12th January last, the amount should be struck out from the budget. The Accountant-General's estimate will therefore be reduced from Rs. 3,36,070 to Rs. 3,35,530.

4. Under the head of *Government Colleges, General,* the Lieutenant-Governor observes that the salaries of the Principal and Professors of the Cuttack College are put down at Rs. 17,400, whereas the actual requirement for 1877-78 appears to be Rs. 14,700 only. The Accountant-General's estimate under head *Government Colleges* will accordingly be reduced from Rs. 4,26,874 to Rs. 4,24,233.

5. A provision of Rs. 18,200 is made in the budget for part payment of fees of "Mahomedan students" in the Medical College. It appears from the orders issued from the General Department noted on the margin, that it was not the intention of Government to restrict the benefit of this grant to the Mahomedan students of the Medical College only, but that it should be extended to the Mahomedan students in the several colleges and collegiate schools, and also in the zillah schools of districts in which there is a large Mahomedan population. Care should be taken that the intentions of Government are duly carried out in the distribution of the money.

No. 2675, dated 29th July 1873.
" 2248, " 10th " 1874.
" 2495, " 17th August 1875.

6. Subject to the above remarks, the budget estimate of expenditure for 1877-78 will stand as follows :—

Budget heads.	Accountant-General's estimate, 1877-78.	Sanctioned grant, 1877-78.
	Rs.	Rs.
Direction	68,896	68,896
Inspection	3,36 070	3,35,530
Government colleges, general ...	4,26,874	4,24,233
Ditto ditto, special ...	43,486	43,486
Ditto schools, high ...	3,49,914	3,49,914
Ditto ditto, middle ...	86,409	89 409
Ditto ditto, low ...	4,11,885	4,11,885
Girls' schools	6,252	6,252
Normal ditto	85,000	85,000
Boarding ditto	7,788	7,788
Technical ditto	41,585	41,585
Scholarships	1,48,200	1,48,200
Prizes	4,052	4,052
Grants for the encouragement of literature	3,932	3,932
Grants-in-aid and assignments ...	4,64,560	4,64,560
Miscellaneous	29,218	29,218
Total ...	25,14,121	25,10,940

7. The attention of the Director of Public Instruction is requested to the very unsatisfactory manner in which the expenditure side of the budget has been prepared. Under most of the principal sub-heads larger sums have been entered than are really necessary for the requirements of the year, and a lump deduction has then been made on account of "anticipated savings." A budget drawn up in this manner affords no sufficient check upon expenditure, and the Lieutenant-Governor desires that care may be taken in future to enter against each item of the budget the amount really required for expenditure upon it.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the budget estimate, be forwarded to the Director of Public Instruction, to the Commissioners of Divisions, to the Accountant-General, and to the General Department of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 473.

COPY forwarded to the Director of Public Instruction.

No. 474.

COPY forwarded to the Commissioners of Divisions.

No. 475.

COPY forwarded to the Accountant-General.

No. 476.

COPY forwarded to the General Department of this office.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLD,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,

The 14th February 1877.

W. H.—Reg. No. 1714—16-2-77

BENGAL BUDGET ESTIMATE OF THE MEDICAL DEPARTMENT, 1877-78.

No. 916C, dated Calcutta, the 15th December 1876.

Memo. by H. A. MANGLES, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with a copy of a letter from Surgeon-General, Indian Medical Department, No. 1015, dated 1st November 1876, and of a supplementary budget estimate dated 30th ultimo, received from that officer.

No. 1015, dated Fort William, the 18th November 1876.

From—J. FULLARTON BEATSON, M.D., Surgeon General, Indian Medical Department,
To—The Accountant-General, Bengal.

IN forwarding the budget estimate of this department for the year 1877-78 as noted in the margin, I have the honor to state that the estimates for the provincial services have been framed within the limits of the amount, Rs. 18,50,000, fixed in Bengal Government letter, No. 1888, of the 17th June last, including Rs. 26,292 for the Sanitary Commissioner's establishment of Bengal. The latter sum is that sanctioned for that officer for the current financial year.

Imperial Budget Estimates for 1877-78.
Provincial ditto ditto ditto, with original estimates of the executive medical officers.

2. I also beg to state that the estimates in question have been with difficulty framed within the sanctioned amount, and only by making reductions in many important items, some of which are not unlikely to be exceeded during the ensuing official year, and under that contingency there will be no escaping the necessity of applying to Government for a further supplementary grant. This however will be most strenuously fought against.

3. The same amount, viz. Rs. 5,000, which was sanctioned to meet the expenses during the prevalence of epidemics for the current financial year, has been estimated for the year 1877-78, so that should it be our happy experience in the latter year to escape such visitations, there will be a saving to set against the possible excess of expenditure anticipated in the preceding paragraph.

VII.—MEDICAL.

Receipts.

Budget Estimate, 1877-78.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
RECEIPTS FOR MEDICAL STORES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of medical stores	14,054		7,000		7,000		15,400		6,738			
Value of stores returned to Medical Department	.....		3,000		1,000		.....		2,435			
Value of medical stores to be recovered from charitable dispensaries	12,388		6,000		10,000		6,000		5,428			
		26,442		16,000		18,000		21,400				
									14,599			Reduced with reference to the actuals of 1875-76 and six months of 1876-77.
Fees and Fines, &c.												
Fees from paying patients in Government hospitals and asylums	19,759		25,000		25,000		20,000		25,500			
Fees and fines of the Medical College and schools	33,400		53,000		53,000		56,500		52,344			
		53,159		78,000		78,000		76,500				
									77,844			Increased with reference to the actuals of 1875-76 and six months of 1876-77.
Miscellaneous												
Sale proceeds of Lunatic Asylum manufactures	29,740		30,000		30,000		34,000		27,418			
Subscription for epidemic fever hospitals ..	.....		.....		.....		2,500		4,440			No subscriptions expected next year.
Contribution from Justices for Sealdah hospitals	30,000		30,000		30,000		30,000		.....			
Contributions from private persons	.. ..		.....		.....		.....		750			
Contribution for Sumbhoo Nath Pundit Hospital	840		840		840		840		.....			
Miscellaneous	... ..		6,000		6,000		3,000		5,261			
		60,580		66,840		66,840		70,340				
									38,469			Reduced with reference to actuals.
Total Medical ...	.....	1,40,181		1,60,840		1,62,840		1,68,240	1,30,912	1,68,240	53,117	

Grant VII.—*Medical Services.*

EXPENDITURE.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78	Increase.	Decrease.	Actuals. 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment	65,481	66,681	65,481	.....	1,200	63,373	55,200	27,592	
Vaccination	1,19,364	1,21,008	1,17,364	.....	1,644	1,04,203	1,05,400	52,729	
Medical College and Schools	2,54,052	2,40,102	2,54,052	15,950	....	2,92,450	2,35,800	1,17,923	
Hospitals and Dispensaries	5,73,563	6,24,767	5,73,563	... ..	51,204	7,29,256	6,41,400	3,20,928	
Lunatic Asylums	1,98,117	1,99,158	1,80,762	.....	1,041	1,63,322	1,79,400	89,749	
Chemical Examiner	2,441	2,400	2,441	41	.....	2,650	2,800	1,406	
Grants for medical purposes	1,09,613	1,03,948	1,04,948	5,665	.....	1,02,174	1,00,400	54,735	
Sanitary Commissioner	25,732	26,292	27,352	.....	560	28,622	31,200	15,591	
Total ...	13,48,363	13,84,356	13,23,023	19,656	55,649	14,96,050			
Deduct.									
Amount reduced by Government of Bengal in Resolution dated 6th March 1876.	.....	50,000							
Further reduction in Resolution dated 10th April 1876.	.....	45,000							
		95,000		95,000					
Total Grant VII ...	13,48,363	12,89,356	13,23,023	1,14,656	55,649	14,96,050	13,60,000	6,80,653	

Net increase in 1877-78 ... Rs. 50,007.

GRANT VII.—*Medical Services.*—(Continued.)

Numbers 1876-77.	Numbers 1877-78.	Details	Local estimate, 1877-78. Rs.	Local estimate, 1877-78. Rs.	Accountant-General's estimate, 1877-78. Rs.	Accountant-General's estimate, 1877-78. Rs.	Sanctioned grant, 1877-78. Rs.	Sanctioned grant, 1877-78. Rs.	Sanctioned estimate, 1876-77. Rs.	Sanctioned estimate, 1876-77. Rs.	Actuals, 1875-76. Rs.	Regular estimate, 1876-77. Rs.	Actuals for six months, 1876-77. Rs.	Explanatory Remarks.
		MEDICAL ESTABLISHMENT.												
		Salaries.												
3	3	Allowance to Station Surgeon for sub-divisional duty	1,080		1,080		1,080		1,080		.....			
1	1	Assistant Surgeon ...	1,800		1,800		1,800		1,800		.....			
				2,880		2,880		2,880		2,880				
		Establishment.												
2	3	Hospital Assistants ..	1,200		1,200		1,200		960		.....			One hospital assistant sanctioned for Darjeeling, Bengal Government order No. 386, dated 21st May 1876.
2	5	Compounders and dressers	840		840		840		480		.....			Transferred from "Hospitals and Dispensaries."
42	42	Clerks	15,440		15,440		15,440		14,881		16,327			Increase due to annual increments.
45	47	Servants	3,120		3,120		3,120		3,000					
		Temporary establishment	.....		.....		.....		1,500		1,290			Two peons for Buxar and Durbhunga hospitals, sanctioned in Bengal Government order No. 1306, dated 1st April 1876.
				20,600		20,600		20,600		20,821				
		Supplies and Services.									17,617			
		Petty construction and repairs	.....		.....		.....		.....		9			
		Cost of medical stores	9,000		9,000		9,000		5,000		9,514			Increased with reference to actuals.
		Bazar medicines	431		412		412		412		287			
		Cost of medicine supplied to Civil Surgeons for sale	13,108		13,000		10,000		16,900		10,724			
				22,539		22,412		19,412		22,312				
		Contingent Charges.									20,534			
		Travelling allowances	17,189		17,189		17,189		18,300		21,656			
		Rents	.....		.....		.....		.....		10			
		Service postage stamps	1,804		1,804		1,804		1,920		2,019			
		Office expenses and miscellaneous	596		596		596		448		1,537			Increase required for binding books, &c.
				19,589		19,589		19,589		20,668				
											25,222			
		Total Medical Establishment... ...	.....	65,608		65,481		62,481		66,681	63,373	66,681	27,592	
		VACCINATION.												
		Salaries.												
	6	Allowance to Superintendents	33,632		33,632		33,632		33,400		44,808			Increase to due annual increments.
7	7	Assistant Surgeons ...	13,304		13,304		13,304		13,195					
				46,936		46,936		46,936		46,595				
		Establishment.									44,808			
440	465	Vaccinators and assistants	45,020		45,020		45,020		46,955		37,218			Decrease due to revision of establishments in the Sonthal Pergunnahs and Dacca Circles under Bengal Government order Nos. 388 and 1266, dated 26th January and 30th March 1876.
27	32	Clerks, and servants ...	4,908		4,908		4,908		4,848		4,316			
		Temporary establishment	.....		.....		.....		.....		29			
				49,928		49,928		49,928		51,803				
											41,563			
		Supplies.												
		Medical stores	900		1,000		1,000		900		1,550			
		Travelling allowances	14,002		13,000		13,000		12,400		12,553			
		Office rent	900		900		900		900		981			
		Service postage stamps	207		200		200		200		239			
		Country stationery	.....		.....		.....		.....		26			
		Miscellaneous	2,376		2,400		2,400		2,210		2,483			
		Rewards to village vaccinators	6,000		5,000		3,000		6,000		.....			
				24,385		22,500		20,500		22,610	27,832			
		Total Vaccination ...		1,21,249		1,19,364		1,17,364		1,21,008	1,04,203	1,21,008	52,729	

GRANT VII.—*Medical Services.*—(Continued.)

Numbers 1876-77.	Numbers 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL COLLEGE AND SCHOOLS.												
		Salaries.												
1	1	Principal	21,600		21,600		21,600		21,600					
10	10	Professors	1,03,686		1,03,686		1,03,686		99,700					Increase due to annual increments.
1	1	Assistant Professor ...	2,400		2,400		2,400		2,400					
3	4	Superintendents ...	9,000		9,000		9,000		9,000					
15	17	Teachers	42,780		42,780		42,780		43,800					Includes the establishment of the Cuttack Medical School.
10	11	Demonstrators of Anatomy	14,220		14,220		14,220		13,320		1,84,315			
				1,93,686		1,93,686		1,93,686		1,89,820				
		Establishment.									1,84,315			
10	10	Museum assistants ...	2,870		2,870		2,870		2,870					
6	6	Chemical and Anatomical Assistants	2,280		2,280		2,280		2,280					
3	3	Teachers and Taxidermists	720		720		720		720					
78	78	Clerks and servants ...	10,557		10,557		10,557		10,557		12,060			
22	22	Extra establishment for dissecting season ...	690		690		690		690		720			
		Temporary establishment	.....		.....		.....		.....		.....			
.....	126	Native medical pupils ...	11,184		11,184		11,184							Native medical pupils not attached to civil dispensaries included with reference to Government of India order No. 1168, dated 28th June 1876.
				28,301		28,301		28,301		17,117				
		Contingent Charges.									12,780			
		Scholarships, stipends, &c.	12,103		12,000		12,000		10,200		18,680			
		Service postage stamps...	65		65		65		65		43			
		Petty construction and repairs	.....		.....		.....		.....		1,409			
		Cost of medical stores...	7,775		8,000		8,000		8,000		31,828			
		Rents	.....		.....		.....		.....		120			
		Miscellaneous	11,464		12,000		12,000		11,900		43,256			
		Travelling allowance	.....		.....		.....		.....		19			
		Medical School at Cuttack	.....		.....		.....		3,000		.....			
				31,407		32,065		32,065		33,165				Entered this year under "Establishment and Contingencies."
											95,355			
		Total Medical College and Schools ...	.....	2,53,394		2,54,052		2,54,052		2,40,102	2,92,450	2,35,800	1,17,923	
		HOSPITALS AND DISPENSARIES.												
		Salaries.												
4	4	Surgeons	35,700		35,700		35,700		35,700					
2	2	House Surgeons	9,000		9,000		9,000		9,000					
2	2	Allowance for Superintendents	4,800		4,800		4,800		4,800		1,40,063			
85	84	Assistant and Supernumerary Assistant Surgeons	90,240		90,240		90,240		91,140					
9	9	Apothecaries and assistant apothecaries ...	18,708		18,708		18,708		18,708					
				1,58,448		1,58,448		1,58,448		1,59,348				
		Establishment.									1,40,063			
10	8	Female pupils	864		864				1,044					The figures for female pupils were entered against native medical pupils last year and *vice versâ.*
2	2	Stewards and assistant stewards	3,720		3,720				3,720					
154	* 169	Native doctors	51,380		51,380				48,180					Increase of pay to native doctors, likely to be promoted to the higher grade, and extra allowance for English qualification.
24	24	Hospital assistants and apprentices	10,323		10,323				12,263		87,848			
53	46	Compounders and dressers and apothecaries ...	6,024		*6,024				6,702					
3	3	Native medical pupils ...	360		360				360					* Transferred to medical establishment.
675	650	Clerks and servants ...	49,524		49,524				50,946		42,698			
		Temporary establishment	500		500				350		232			
		Allowance for attending educational institutions	2,040		2,040				2,040		2,658			
		Epidemic fever hospitals (details below)	.....		.....				75,000		1,33,474			Not estimated for by the Surgeon-General for next year.
				1,24,735		1,24,735		1,25,755		2,00,605				
											2,66,910			
		Carried over ...												

069

GRANT VII.—*Medical Services.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...												
HOSPITALS AND DISPENSARIES.—(*Continued.*)												
Supplies and Services.												
Diet of patients... ... ... } Clothing of patients ... ... }	1,42,983		1,42,983		1,42,983		1,25,000		1,52,602			
Cost of medicines, instruments, &c., &c. ...	1,01,000		1,01,000		1,00,000		90,000		1,02,103			
Cost of land	.....		.....		.....		100		.....			
Cost of country medicines	3,655		3,655		3,655		5,000		6,847			
Petty construction and repairs	2,090		2,090		2,090		1,272		1,886			
		2,49,728		2,49,728		2,42,728		2,21,372	2,63,438			
Contingent Charges.												
Travelling allowances	2,100		2,100		2,100		2,100		5,194			
Service postage stamps	68		68		68		50		39			
Rent of buildings	2,400		2,400		2,400		2,952		2,527			
Miscellaneous	36,084		36,084		36,084		38,340		51,085			
		40,652		40,652		40,652		43,442	58,845			
Total Hospitals and Dispensaries ...		5,73,563		5,73,563		5,73,563		6,24,767	7,29,256	6,41,400	3,20,928	
DETAILS OF EPIDEMIC FEVER HOSPITALS.												
Pay and allowance of Surgeons	.....		.....		.....		13,800		3,251			
Pay and allowance of Assistant Surgeons...	.....		.....		.....		8,280		9,082			
Pay and allowances of inspecting medical officers	.....		.....		.....		.....		13,989			
Pay and allowance of compounders and coolies	.....		.....		.....		.....		.....			
Pay and allowance of hospital assistants and native doctors	.....		.....		.....		25,548		18,252			
Storekeeper	.....		.....		.....		360		.....			
Service postage stamps...	.....		.....		.....		.....		13			
Bazar medicines	.....		.....		.....		780		.....			
Travelling allowances	.....		.....		.....		.....		7			
Cost of Europe medicines	.....		.....		.....		46,976	95,744	88,280			
									1,33,474			
								95,744				
Deduct amount reduced by Government of Bengal	.....		.....		.....		.....	20,744				
Total ...	.....	.....	.....	.....	.....	.....	.....	75,000	1,33,474			
LUNATIC ASYLUMS.												
NUMBERS. 1876-77. 1877-78. *Salaries.*												
7 8 Superintendents	29,017		29,017		29,017		26,017		26,017			
2 2 Deputy Superintendents	6,000		6,000		6,000		6,000		.....			
		35,017		35,017		35,017		32,017	26,017			
Establishment.												
7 8 Native doctors	2,520		2,520		2,520		2,160		} 2,486			Increased according to the scale of establishment sanctioned in Bengal Government orders Nos. 1031 and 1643, dated 17th March and 31st July 1876 respectively.
2 3 Compounders and dressers	408		408		408		280					
4 4 Matrons	2,520		2,520		2,520		2,520		} 12,139			
4 5 Overseers	6,000		6,000		6,000		4,800					
355 424 Clerks, servants and others	36,733		36,733		36,733		30,541		27,595			
17 ..... Temporary establishment	.....		.....		.....		9,000		804			
		48,181		48,181		48,181		40,301				
Carried over ...									43,024			

GRANT VII.—*Medical Services.*—(Continued.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...												
LUNATIC ASYLUMS.—(*Continued.*)												
Supplies and Services.												
Diet of patients	57,460		57,460		55,668		60,000		54,981			
Clothing of patients	6,504		6,504									
Raw materials for manufactures	36,991		36,991		30,000		37,000		29,268			
Petty construction and repairs	4,499		4,499		2,499		2,000		1,199			Increase under Berhampore and Dullunda asylums.
Cost of medical stores	723		1,000		1,000		1,000		1,248			
Cost of land	.....		600		600		600		.....			Estimated by the Board of Revenue.
Country medicines	313		313		313		200		.....			
Passage money for insanes	.....		.....				8,500		.....			
		1,06,490		1,06,767		89,412		1,09,300				
									86,696			
Contingent Charges.												
Rent of buildings	.....		.....		.....		.....		145			
Service postage stamps...	34		34		34		30		39			
Travelling allowance	.....		.....		.....		.....		5			
Miscellaneous	8,118		8,118		8,118		8,510		7,396			
		8,152		8,152		8,152		8,540				
									7,585			
Total Lunatic Asylums... ...		1,07,840		1,08,117		1,89,762		1,09,158	1,63,322	1,79,400	89,749	
CHEMICAL EXAMINER.												
NUMBERS. 1876-77. 1877-78.												
Salary.												
1 1 Chemical Assistant ...		840		840		840		960	960			
Establishment.												
4 4 Clerks and servants ...		756		756		756		636	606			Increase due to annual increment of the clerks.
Supplies.												
Medical stores		600		600		600		600	830			
Contingent Charges.												
Service postage stamps	25		25		25		44		29			
Country stationery	.....		.....				.....		.....			
Miscellaneous	220		220		220		160		225			
								204				
		245		245		245			254			
Total Chemical Examiner's Department...		2,441		2,441		2,441		2,400	2,650	2,400	1,406	

71

GRANT VII.—*Medical Services.*—(Concluded.)

DETAILS.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	EXPLANATORY REMARKS.
GRANTS FOR MEDICAL PURPOSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grants to the following hospitals and dispensaries supported from private sources.												
Calcutta native hospitals and private dispensaries		36,366		36,366		36,366		36,366				
Dacca Midford Hospital		7,054		7,054		5,929		5,929				
Chyebassa Cole Hospital		200		200		200		200				
Howrah General Hospital		9,262		9,262		9,262		5,262				
Burdwan Dispensary		600		600		600		600				
Midnapore ditto		444		444		444		444				
Serampore ditto		600		600		600		600	89,954			
Hirunpore ditto		120		120		120		120				
Bankoora ditto		627		627		627		627				
Moorshedabad ditto		540		540		540						Sanctioned in Bengal Government order No. 632, dated 17th February 1876.
Calcutta Lock-hospital		45,000		45,000		45,000		48,500				
Howrah Lock-hospital		3,500		3,500		.....						
Donation to Irrigation Hospital, Dehree ...		300		300		300		300				
Cost of medical stores		.....		.....		.....		.....	3,074			
Expenses during the prevalence of epidemic		5,000		5,000		5,000		5,000	9,146			
Total Grants for medical purposes ...		1,09,613		1,09,613		1,04,988		1,03,948	1,02,174	1,09,400	54,735	
SANITARY COMMISSIONER.												
NUMBERS. 1876-77. / 1877-78. — *Salary.*												
1 / 1 Sanitary Commissioner...		18,000		18,000		18,000		18,000	20,044			
Establishment.												
7 / 5 Clerks	4,080		4,080		5,760		4,740		4,340			
2 / 2 Servants	156		156		156		156					
Temporary establishment	.....	.....					.....		1,485			
		4,236		4,236		5,856		4,896	5,825			
Contingent Charges.												
Travelling expenses and allowances ...	2,500		2,500		2,500		2,500		2,049			
Service postage stamps...	260		260		260		160		112			
Country stationery	.....		.....		.....		.....		30			
Office expenses and miscellaneous	736		736		736		736		545			
Freight paid in India	.....		.....		.....		.....		17			
		3,496		3,496		3,496		3,396	2,753			
Total Sanitary Commissioner ...		25,732		25,732		27,352		26,292	28,622	31,200	15,591	

72

First Supplementary Budget Estimate for the year 1877-78.

Class.	Nature of charges.	Amounts to be added in this departmental estimate for 1877-78.	Number and date of Government letter or other authority.
		Rs.	
Grade 3	Dispensary at Mohadebpore, in the district of Dinagepore. Half pay of native doctor at Rs. 15 per month.	180	Bengal Government letter No. 3501, dated 18th November 1876.
Ditto	Dispensary at Kurrigram, in the Rungpore district. Half pay of native doctor at Rs. 15 per month.	180	Bengal Government letter No. 3520, dated 20th November 1876.
Ditto	Dispensary at Chooramon, in the district of Dinagepore. Half pay of native doctor at Rs. 15 per month.	180	Bengal Government letter No. 3586, dated 22nd November 1876.
	Total ...	540	

FORT WILLIAM,
INDIAN MEDICAL DEPT.,
The 30*th November* 1876.

JAS. BROWNE, M.D.,
Offg. Secy. to the Surgeon-General,
Indian Medical Dept.

D. E. J.—Reg. No. 1905—19-2-77.

No. 2736C, dated Calcutta, the 30th January 1877.

Memo. by—H. A. MANGLES, ESQ., Accountant-General, Bengal.

COPY forwarded to the Secretary to the Government of Bengal, Financial Department.

Second Supplementary Budget Estimate for the year 1877-78.

	Nature of charges.	Amounts to be added in this Departmental Estimate for 1877-78.	Number and date of Government letter or other authority.
		Rs.	
.....	General Hospital, Subordinate Establishment, an increase of Rs. 10 per mensem.	120	Paragraph 2 of Bengal Government letter No. 3052T, dated 27th October 1876.
Class III, grade 3 ...	Shamnuggur Dispensary, half pay of the native doctor at Rs. 15 per mensem.	180	Bengal Government letter No. 93, dated 10th January 1877.
Ditto	Harranavee Dispensary, half pay of a native doctor at Rs. 15 per mensem.	180	Bengal Government letter No. 64, dated 8th January 1877.
	Total ...	480	

JAMES BROWNE, M.D.,
Offg. Secy. to the Surgeon-General,
Indian Medical Department.

FORT WILLIAM,
The 25th January 1877.

W. H.—Reg. No. 1906—19-2-77.

74

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH FEBRUARY 1877.

RESOLUTION.

READ—

THE Budget Estimate of the Medical Department for 1877-78, submitted with endorsement from the Accountant-General, Bengal, No. 916C, dated the 15th December 1876.

READ also—

Two supplementary estimates of expenditure for Rs. 540 and Rs. 480 to be included under the head of "Hospitals and Dispensaries."

RECEIPTS.

The Accountant-General estimates the value of "Medical stores returned to Medical Department" for 1877-78 at Rs. 3,000. No amount was entered under this head in the budgets for 1876-77 and 1875-76, but the actual receipts in the latter year amounted to Rs. 2,435, probably in consequence of the order directing the closing of all epidemic dispensaries by the end of March 1876. Nothing is entered under this item in the local estimate for the next year. The Lieutenant-Governor considers that the item is doubtful, and would accordingly reduce the Accountant-General's estimate from Rs. 3,000 to Rs. 1,000.

2. The "Value of medical stores to be recovered from charitable dispensaries" during 1877-78 is estimated by the Accountant-General at Rs. 6,000 against the local estimate of Rs. 12,388. As four 1st class dispensaries have been established during the current year, the receipts under this head will probably be more than the amount estimated by the Accountant-General, and the Lieutenant-Governor would put them down at Rs. 10,000 for the next year.

3 Subject to the above modifications, the Accountant-General's figures are accepted, and the estimated receipts of the Medical Department for 1877-78, as now sanctioned by Government, will stand thus:—

	Accountant-General's estimate, 1877-78.	Sanctioned estimate, 1877-78.
	Rs.	Rs.
Receipts from Medical stores	16,000	18,000
Fees and Fines	78,000	78,000
Miscellaneous	66,840	66,840
Total ...	1,60,840	1,62,840

EXPENDITURE.

4. The Accountant-General's estimates of expenditure under the several heads for 1877-78 are shown below, as compared with the sanctioned grants for 1876-77, and the actuals of 1875-76:—

Budget Heads.	Accountant-General's estimate, 1877-78.	Sanctioned estimate, 1876-77.	Actuals, 1875-76.	REMARKS.
	Rs.	Rs.	Rs.	
Medical establishment	65,481	66,681	63,373	
Vaccination	1,19,364	1,21,008	1,04,203	
Medical College and schools	2,54,052	2,40,102	2,02,450	
Hospitals and dispensaries*	5,74,583	6,24,767	7,29,256	* 5,73,563 + 540 + 480 (Supplementary budgets.)
Lunatic Asylums	1,98,117	1,99,158	1,63,322	
Chemical Examiner	2,441	2,400	2,650	
Grants for medical purposes	1,09,613	1,03,048	1,02,174	
Sanitary Commissioner	25,732	26,292	28,612	
Total ...	13,49,383	13,84,356	14,86,050	
Deduct amount reduced in Government Resolutions dated 6th March and 19th April 1876.	.....	95,000	.....	
Total Grant ...	13,49,383	12,89,356	14,86,050	

76

5. *Medical establishment.*—The Accountant-General estimates the "cost of medicine to be supplied to Civil Surgeons for sale" during 1877-78 at Rs. 13,000, but looking to the actuals of 1875-76, which amounted to Rs. 10,724 only, the Lieutenant-Governor would reduce the Accountant-General's estimate to Rs. 10,000. The total grant for "Medical establishment" for 1877-78 will be Rs. 62,481.

6. *Vaccination.*—The Lieutenant-Governor does not consider that an expenditure of Rs. 5,000, as estimated by the Accountant-General, will be necessary on account of "rewards to village vaccinators" during 1877-78. His Honor would accordingly reduce the estimate to Rs. 3,000. The total grant under head "Vaccination" for 1877-78 will stand at Rs. 1,17,364.

7. *Hospitals and Dispensaries.*—The Accountant-General estimates the cost of medicines, instruments, &c., for 1877-78 at Rs. 1,01,000 against the sanctioned grant of Rs. 90,000 for 1876-77. The Lieutenant-Governor thinks that a provision of Rs. 1,00,000 will be sufficient for the purpose. The Accountant-General's estimate under this head for 1877-78 is accordingly reduced from Rs. 5,74,583 (which include the amounts provided for in the Supplementary Budgets) to Rs. 5,73,583.

8. *Lunatic Asylums.*—Under this head the Accountant-General provides an expenditure of Rs. 63,964 for diet and clothing of patients during 1877-78 against the sanctioned grant of Rs. 60,000 in the current year's budget. But as there is no reason to expect an increase of the number of insane patients now in asylums, and the actuals of 1875-76 amounted to only to Rs. 54,981, the Lieutenant-Governor would reduce the Accountant-General's estimate from Rs. 63,964, to Rs. 55,000. The Accountant-General's estimate under this head for "raw materials for manufactures" and "Petty Construction and Repairs" is also reduced from Rs. 36,991 and Rs. 4,499 to Rs. 30,000 and Rs. 2,499, with reference to the actuals of 1875-76, which amounted respectively to Rs. 29,268 and Rs. 1,199. The grant for "Lunatic Asylum" for 1877-78 will be as follows:—

	Accountant-General's estimate, 1877-78.	Grants now sanctioned, 1877-78.
	Rs.	Rs.
Salaries	35,017	35,017
Establishment	48,181	48,181
Supplies and services	1,06,767	89,412
Contingent charges	8,152	8,152
Total ...	1,98,117	1,80,762

9. *Grants for Medical purposes.*—The Accountant-General's estimate under this head amounts to Rs. 1,09,613 This sum includes a provision of Rs. 3,500 for "Howrah Lock-hospital." But as there is at present no lock-hospital at Howrah, nor is there any prospect of one being established next year, the amount may be expunged from the budget. The contribution to the "Dacca Mitford Hospital" for 1877-78 is put down at Rs. 7,054, or Rs. 1,125 more than the sanctioned grant for 1876-77. In the absence of any explanation the Lieutenant-Governor is unable to pass the increase, and the grant for the next year will be Rs. 5,929, the amount entered in the current year's budget.

10. *Sanitary Commissioner.*—The Accountant-General's estimate of total expenditure under this head for 1877-78, amounting to Rs. 25,732, should be increased by Rs. 1,620 to provide for the pay of five clerks sanctioned in Government order No. 3954, dated the 11th December 1876, for the Sanitary Commissioner's office. The grant under this head will accordingly be Rs. 27,352.

11. Subject to the above remarks, the Lieutenant-Governor accepts the Accountant-General's estimate, and the sanctioned grants for 1877-78 will be as follows :—

Budget heads.	Grants, 1877-78.
	Rs.
Medical Establishment	62,481
Vaccination	1,17,364
Medical College and schools	2,54,052
Hospitals and dispensaries	5,73,583
Lunatic Asylums	1,80,762
Chemical Examiner	2,441
Grants for medical purposes	1,04,988
Sanitary Commissioner	27,352
Total ..	13,23,023

ORDER.—Ordered that a copy of this Resolution, together with copies of the Budgets, be forwarded to the Surgeon-General, Indian Medical Department, to the Superintendent-General of Vaccination, to the Sanitary Commissioner for Bengal, to the Accountant-General, and to the General and Judicial (Medical) Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 500.

COPY forwarded to the Surgeon-General, Indian Medical Department.

No. 501.

COPY forwarded to the Superintendent-General of Vaccination.

No. 502.

COPY forwarded to the Sanitary Commissioner for Bengal.

No. 503.

COPY forwarded to the Accountant-General.

No. 504.

COPY forwarded to the Judicial (Medical) Department.
COPY forwarded to the General Department.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 16th February 1877.

W. H.—Reg. No. 1907—19-2-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 3620.

CALCUTTA, THE 14TH NOVEMBER 1876.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL, BENGAL.

SIR,

I AM directed to forward herewith the budget estimate of receipts and expenditure of the Bengal Secretariat Press for the year 1877-78.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secretary to the Govt. of Bengal.

80

Budget Estimate of the Bengal Secretariat Press for the year 1877-78.

RECEIPTS.

	Actuals 1876-76.	Estimates 1877-78.
	Rs.	Rs.
Calcutta Gazette	17,077	17,000
Bengali Gazette	7,343	8,000
Civil List	839	1,000
Statistical Reporter	1,461	2,000
Bills realized for work done ..	4,257	12,000
Miscellaneous	2,129	
Total .	33,106	40,000

DISBURSEMENTS.

	1877-78 Rs.	Rs.
Establishment–		
1. Superintendent...	7,200	
Clerks, Readers, &c., &c., as per G. O. No. 2378, dated 21st August 1873, and G. O. No. 535, dated 24th March 1874	90,000	
Overtime @ 20 per cent. on above, as per G. O. No. 2378, dated 21st August 1873	22,000	
Piece Section	40,800	
		1,69,000
Printing material		10,000
Contingencies		8,000
Postage		10,000
Total ...		1,97,000

82

Bengal Budget Estimate of Printing for 1877-78.

No. 2578C, dated Calcutta, the 23rd December 1876.

Memo. by H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 8—Printing.

Receipts.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grants, 1877-78.	Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals, for six months, 1876-77.	Explanatory Remarks.
Sale of Gazette and other Publications.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Calcutta Gazette	17,000		17,000		17,000	15,000		17,078			Estimated with reference to actuals of past year, and six months of the present year.
„ Bengalee „	8,000		8,000		5,000	6,000		7,344			
„ Behar „	.....		.....		2,000	.....		.....			
„ Civil List	1,000		1,000		1,000	1,000		902			
„ Printed Acts	.....		1,000		1,000	1,000		1,378			
„ Statistical Reporter	2,000		2,000		2,000	.....		.....			
„ Oorya Gazette	.....		100		100	100		18			
„ Customs Publications	.....		24,000		24,000	30,000		23,364			
		28,000		53,100	53,100		53,100	50,084			
Other Press Receipts.											
Miscellaneous		12,000		8,000	8,000		4,000	7,767			Jail Press receipts omitted with reference to Bengal Government letter No. 3337, dated 19th October 1876.
Press Receipts		.....		.....	.....		.....	98,781			
Total Printing ...		40,000		61,100	55,100		57,100	1,56,632	57,100	27,894	

Net increase in 1877-78, Rs. 4,000.

Expenditure.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned grants, 1877-78.	Increase	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government Presses	2,42,914	3,34,500	2,31,414	.....	91,586	3,16,474	2,37,000	1,23,410	
Government Publications	29,792	22,542	34,792	7,250	.....	24,024	28,000	14,218	
Printing at Private Presses	14,743	9,500	14,743	5,243	.....	16,412	9,500	4,147	
Total ...	2,87,449	3,66,542	2,80,949	12,493	91,586	3,35,910	2,74,500	1,41,775	

Net decrease in 1877-78, Rs. 79,093.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grants, 1877-78.	Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
Government Presses.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bengal Secretariat Press.											
Numbers. 1876-77. 1877-78. — *Salary.*											
1 1 Superintendent		7,200		7,200	7,200		7,200	7,100			
Establishment.											
Clerks											
Readers and Copyholders											
Compositors and Distributors		90,000		90,000	90,000		1,00,446	1,28,150			
Pressmen											
Servants and others ...											
		97,200		97,200			1,07,646	1,35,250			

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grants, 1877-78.	Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT PRESSES.—(*Contd.*)											
BENGAL SECRETARIAT PRESS.—(*Contd.*)											
Extra hand and overtime of the establishment	22,000		22,000			26,354		.....			
Piece-hand establishment	49,800	a	49,800			24,000		16,346			(a) The figures of the Local Estimate have been accepted, but the cause of the increase in the Piece-hand establishment has not been stated, nor the authority for incurring the expenditure quoted.
		71,800		71,800	62,800		50,354	16,346			
Supplies and Services.											
Cost of materials and stock		10,000		10,000	10,000		10,000	16,116			
Contingent Charges.											
Contingencies	8,000		5,000		5,000	8,000		4,127			Estimated with reference to actuals. The cause of the increase under Service Postage Stamps has not been explained.
Service Postage Stamps	10,000		2,000		2,000	8,000		1,161			
Freight on stores from England	.....		.....		.....	.....		.....			
		18,000		7,000			16,000	5,288			
Total Bengal Secretariat Press ...		1,97,000		1,86,000	1,77,000		1,84,000	1,73,000	2,00,000	1,05,046	
PUBLIC WORKS SECRETARIAT PRESS.											
Numbers 1876-77. 1877-78. *Salary.*											
1 1 Superintendent											
Establishment.											
Clerks											
Readers and Copyholders	11,412		11,412		11,412		Included in Public Works Estimate.	Included in Public Works Estimate.			Charges of this Press included this year with reference to Bengal Government's No. 3429, dated 30th October 1876. In the absence of the estimate for 1877-78, the charges estimated for 1876-77 have been reproduced here.
Compositors and Distributors											
Pressmen											
Servants and others ...											
Temporary establishment	2,750		2,750		2,750						
		14,162		14,162	14,162						
Supplies and Services.											
Cost of materials and stock		1,500		1,500	1,500						
Contingent Charges.											
Contingencies	.....		.....		.....						
Service Postage Stamps	.....		.....		.....						
Fright on stores from England	.....				.....						
Total Public Works Secretariat Press ...		15,662		15,662	15,662						
ALIPORE JAIL PRESS.											
Numbers. 1876-77. 1877-78. *Salary.*											
1 1 Superintendent		6,000		6,000	6,000						
Establishment.											
1 1 Engineer	3,600		3,600		3,600						
2 2 Foremen	1,800		1,800		1,800						
3 3 Clerks	2,100		2,100		2,100						
3 3 Servants	252		252		252						
Extra establishment ...	.....		.....		.....						
		7,752		7,752	7,752						

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grants 1877-78.	Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
GOVERNMENT PRESSES.—(*Concld*).	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	
ALIPORE JAIL PRESS.—(*Continued.*)											
Contingent Charges.											
Printing charges	.....		.....		.....						
Stationery	.....		.....		.....						
Block and Plant	3,000		3,000		2,600						
Purchase of type and other press materials	.....		.....		.....						
Freight on stores from England	.....		.....		..						
Contingencies	23,500		23,500		22,000						
Petty construction and repairs	1,000		1,000		1,000						
Service Postage Stamps	.....		.....		.....						
Total expenditure by credit to Jail for work done during year.	.....	27,500		27,500	...		1,50,000	1,43,474			
Total Alipore Jail Press ..		41,252		41,252	38,733		1,50,000	1,43,474	37,000	18,364	
Total Government Presses ..		2,53,914		2,42,914	....		3,34,500	3,16,474	2,37,000	1,23,410	
GOVERNMENT PUBLICATIONS.											
Behar Gazette	.....				5,000						
Oorya Ditto	.....		2,000		2,000	1,800		2,545		746	Estimated with reference to actuals.
Customs Publications	27,792		27,792*		27,792	20,742		21,479		13,472	* Sanctioned by Government of India's No. 437, dated 10th August 1876.
		27,792		29,792	34,792		22,542	24,024			
Total Government Publications ...		27,792		29,792			22,542	24,024	28,000	14,218	
PRINTING AT PRIVATE PRESSES.											
Land Revenue	6,298		6,298		6,303	2,760					* Rs. 6,158 estimated by the local officers in the Orissa Division, of which Rs. 4,050 are refunded by the Collector of Balasore for patwaree registers, the printing of which at the local presses has been sanctioned by the Commissioner.
Excise	303		303		303	250					
Customs	238		225		225	100					
Salt	1,836		1,836		1,836	1,400					
Administration	3,525		3,500		3,500	2,240					
Minor Departments	.....		.....		.....	.....		12,739			
Law and Justice..	1,275		1,091		1,091	1,200					
Police	1,300		1,300		1,300	750					
Education	60		190		190	800					
Marine	.....		.....		.....	.....					
Miscellaneous	.....		.....		.....	.....					
Printing charges at Allahabad Government Printing Press.	.....		.....		.....	.....		3,683			
		14,925		14,743	14,748		9,500				
								16,412			
Total ...	.....		.....			.....	9,500	16,412	9,500	4,147	

(*b.*) Rs. 2,000 of this amount has been estimated by the Board of Revenue.
(*c.*) The Inspector-General of Police states that the grant for the current year has been insufficient, and he accordingly asks for the increase.

C. E. G.—Reg. No. 1758—19-2-77.

86

87

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2578C, dated 23rd December 1876, from the Accountant-General, submitting the Budget Estimate of the Printing Department for the year 1877-78.

RECEIPTS.

The total receipts for 1877-78, as estimated by the Accountant-General, stand at Rs. 61,100 against the sanctioned figures of Rs. 57,100 for 1876-77. The Accountant-General has not taken into calculation anticipated receipts from the sale of the new *Behar Gazette*, which has, under the orders of Government, been started from 1st January 1877; but considering that the public will to a certain extent subscribe to the *Gazette*, the Lieutenant-Governor is of opinion that Rs. 2,000 may be estimated as the probable receipts of this publication for the year. Accordingly, an addition of Rs. 2,000 is made to the Accountant-General's estimate of Rs. 61,100, and the probable receipts of the year will therefore amount to Rs. 63,100, which is the estimate accepted by the Lieutenant-Governor.

EXPENDITURE.

2. The expenditure side of the budget has for the first time been exhibited in the revised form prescribed by Government order No. 17, dated the 8th January 1877. The principal heads of expenditure are (1) Government Presses, (2) Government Publications, and (3) Printing at Private Presses; and it is hoped that, under this arrangement, the figures will be quite intelligible and susceptible of check and control.

3. *Government Presses.*—Under the head of Bengal Secretariat Press the Accountant-General has reduced the local estimate of Rs. 1,97,000 to Rs. 1,86,000. The reduction is on account of Contingencies and Service Postage Stamps. As the Accountant-General's figures are based on the actuals of the previous year, His Honor accepts the lower estimate. It is observed that sums of Rs. 22,000 and Rs. 49,800 on account of Overtime work and the Piece-section of the Press have been provided in the estimates. These figures were passed by Government in Government order No. 3620, dated 14th November 1876, but on a reconsideration of the subject, the Lieutenant-Governor has been pleased to direct that the two items together should be reduced from Rs. 71,800 to Rs. 62,800.

4. On account of the Public Works Secretariat Press the expenditure has been estimated by the Accountant-General at Rs. 15,662 for 1877-78, which is the same in amount as the grant sanctioned in the Public Works Department Budget for the current year. The Lieutenant-Governor accepts the Accountant-General's figures. The Provincial Assignment for the Public Works Department will be reduced by a corresponding amount.

5. For the Alipore Jail Press, both the local and Accountant-General's estimates of expenditure correspond and stand at Rs. 41,252. It seems, however, to the Lieutenant-Governor, that the provision for block and plant may be reduced from Rs. 3,000 to Rs. 2,000, and that the estimates for Contingencies can also be reduced from Rs. 23,500 to Rs. 23,000. Subject to these reductions, the Lieutenant-Governor accepts the Accountant-General's estimate.

6. *Government Publications.*—Under this head the Accountant-General has estimated the expenditure at Rs. 29,792 against the local estimate of Rs. 27,792. The Accountant-General has made no provision for the *Behar*

88

Gazette. Some provision is necessary for expenditure on account of this *Gazette*, and the Lieutenant-Governor is of opinion that Rs. 5,000 will be sufficient for the purpose for 1877-78. His Honor, however, hopes that there will be no actual cost to the Provincial Funds on account of the *Behar Gazette.* A yearly contribution of about Rs. 1,600, hitherto paid by the Bengal Government to the Government of the North-Western Provinces for publication in the *Allahabad Urdu Gazette* of papers relating to this Government, will be saved, as well as a sum of Rs. 1,080 a year now subscribed by the Education Department to the *Chashma-i-ilm*, a Hindustani Journal distributed to Government schools in Behar, to which it will not be necessary to subscribe in future. In addition to these savings, there will be receipts from advertisements and private subscriptions to the *Gazette*, which will probably amount to Rs. 2,000 a year, credit for which sum has been taken on the receipt side of this budget. It may therefore be hoped that the establishment of the *Behar Gazette*, which is to cost about Rs. 5,000 per annum, will not entail upon Government any extra cost. The Accountant-General's estimate of Rs. 29,792 raised by Rs. 5,000, or a total amount of Rs. 34,792, will therefore represent the total expenditure on account of Government Publications for 1877-78, and the Lieutenant-Governor is pleased to sanction this amount.

7. *Printing at Private Presses.*—Under this head the Accountant-General's figures are Rs. 14,743 against the local estimate of Rs. 14,925. The Lieutenant-Governor accepts the Accountant-General's figures.

8. In accordance with the foregoing remarks, the total expenditure of the Printing Department for 1877-78 will be distributed as follows:—

Budget heads.	Accountant-General's estimate, 1877-78.	Estimate now sanctioned by Government, 1877-78.	Sanctioned estimate, 1876-77.	Actuals, 1875-76.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Government Presses	2,42,914	2,31,414	3,34,500	3,16,474	* Accountant-General's estimate + 5,000 for *Behar Gazette.*
Ditto Publications	29,792	34,792*	22,542	24,024	
Printing at Private Presses	14,743	14,743	9,500	16,412	
Total ...	2,87,449	2,80,949	3,66,542	3,56,910	

9. Deducting the estimated receipts as now passed by Government (Rs. 63,100) from the estimated expenditure as now sanctioned (Rs. 2,80,949), the net cost of printing for the year 1877-78 will be Rs. 2,17,849.

ORDER.—Ordered that a copy of this Resolution, together with a copy of the Budget, be forwarded to the Accountant-General, Inspector-General of Jails, Board of Revenue, Public Works Department of this Government, Judicial, General, and Revenue Departments of this office, and to the Superintendent of this Secretariat Press for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 482.

COPY, with the copy of the Budget, forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 14th February 1877.

C. E. G.—Reg. No. 1757—15-2-77.

Bengal Budget Estimate of the Marine Department, 1877-78.

No. 2529C, dated Calcutta, the 19th December 1876.

Memo. by H A. Mangles, Esq., Accountant-General, Bengal

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 9—Marine.

Receipts.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contribution by Goalundo Town Committee for maintenance of a life-boat	.....	.....	150	.....	150	.....	150	.....	300			
Contribution by Eastern Bengal Railway Company	.....	.....	150	.....	150	.....	150	.....				
Total Marine ...	.....	.....	.....	300	.....	300	.....	300	300	300	150	

Expenditure.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
Life-boat Establishment for Goalundo.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5 Oarsmen at Rs. 45 per mensem, for 5 months	.....		325		325		325					
1 Tindal at Rs. 20 per mensem, for 5 months	.....		100		100		100		649			
1 Man to look after the boat, for 7 months	.....		91		91		91					
Miscellaneous	.....		280		280		.....		248	.....	.....	Estimated with reference to actuals.
								516				
Add amount increased by Bengal Government	.....		.....		.....		.....	280	.....			
Total Grant 9 ...	.....		.....	796	.....	796	.....	796	897	800	471	

C. E. G.—Reg. No. 1536—14-2-77.

90

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2529C, dated 19th December 1876, from the Accountant-General, submitting the Budget Estimate of the Marine Department for the year 1877-78.

The estimated receipts for 1877-78, amounting to Rs. 300, consist of a contribution of Rs. 150 by the Town Committee of Goalundo, and of an equal sum by the Eastern Bengal Railway, towards the maintenance of the life-boat at Goalundo. The charges connected with the life-boat for 1877-78 have been estimated at Rs. 796, against the sanctioned grant of an equal amount for the previous year. The total net cost to Government is therefore Rs. 496, and the Lieutenant-Governor is pleased to accept the figures as estimated by the Accountant-General.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the General Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

No. 439.

COPY, with copy of the estimate, forwarded to the Accountant-General and to the General Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 9th February 1877.

C. E. G.—Reg. No. 1535—12-2-77.

92

Bengal Budget Estimate of Miscellaneous for 1877-78.

No. 2544C., dated Calcutta, the 21st December 1876.

Memo. by H. A. Mangles, Esq., Accountant-General, Bengal.

Copy forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 12.—Miscellaneous.

Receipts.

	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned estimate, 1877-78.		Sanctioned estimate, 1876-77.		Actuals 1875-76.	Regular estimate, 1876-77.	Actuals, for six months, 1876-77.	Explanatory Remarks.
FEES AND FINES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Native Civil Service Examination Fees	.....		1,000		1,000		1,000		.....	.....	.....	No examination was held in 1875-76, but it is understood that there will be one next year.
Cargo-boat Registration Fees	.....		11,500		11,500		11,500		11,435			
Fees for medical examination of candidates for Executive Service ...	.....		.....		.....		.....		480			
Fees realized by the registration of copyright under Act XXV of 1867 ...	100	100	100	12,600	100	12,600	100	12,600	85			
									12,009			
VOLUNTARY CONTRIBUTIONS.												
Special contribution for famine ...	.....		.....		.....		.....		98,02,412			
Special contribution for Zoological Gardens	.....		.....		.....		.....		2,00,000			
Relief works	.....	.....	.....	.....			.....	.....	.....			
									1,00,02,412			
SUNDRY RECEIPTS.												
Model Farms—Receipts from agriculture experiments	.....		14,000		10,000		9,000		17,198	.....	.....	The average receipts of the Poosah Farm exceed Rs. 1,000 monthly.
Sale of Botanical Garden produce ..	1,500		1,500		1,500		.....		1,194			
Sale proceeds of old stores and materials	50		4,000		4,000		4,400		3,794			
Cash recoveries of service payments of previous year	.....		30,000		30,000		30,000		33,610			
Miscellaneous	.....		20,000		20,000		50,000		12,102	.....	.....	The estimate for this year appears to have been too high, and has been reduced with reference to the actuals of 1875-76, and six months of the current year, exclusive of extraordinary items. The sum of Rs. 40,000 paid into the Bank of Bengal by the Central Relief Committee on account of the maintenance of the Behar and Bhagulpore Orphans (*vide* Government of Bengal's No. 168-S.R., dated the 4th May 1876,) is included in the totals of the six months actuals—Rs. 66,416.
Recoveries from Local Funds towards cost of controlling and accounting offices	.....	1,550	21,500	91,000	21,500	87,000	22,960	1,16,300	.....			
									67,890			
Total ...		1,650		1,03,600		99,000		1,28,960	1,00,82,812	1,20,000	66,416	

Net decrease in 1877-78, Rs. 25,360.

Expenditure.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowance to Civil Servants out of employ	1,500	1,500	1,500	.....	.....	642	1,000	173	As estimated by the local officers.
Native Civil Service Examinations ...	3,500	3,500	3,500	.....	.....	2,774	1,000	760	
Donations for charitable purposes ..	64,298	71,100	64,298	.....	798	60,598	71,100	32,360	
Destruction of wild animals . ..	28,020	25,000	28,020	3,020	3,000	25,578	25,000	13,970	
Public exhibitions	825	2,000	425	.....	1,175	215	1,000	157	
Cost of books and publications ...	7,000	7,000	7,000	.....	.....	5,338	5,000	2,580	
Charges on account of European vagrants	3,780	5,000	3,780	.....	1,220	3,462	2,000	972	
Miscellaneous and unforeseen charges..	30,937	27,000	30,937	3,937	.....	5,52,787	27,000	20,970	
	1,40,860	1,42,100	1,45,424	6,957	3,193	6,51,394	.....	.....	
Deduct amount reduced by Government in Resolution dated 10th April 1876	.. ..	14,000	...	.....	.....	.....	.....	.....	
Total Grant 12 .	1,40,860	1,28,100	...	.....	3,193	6,51,394	1,33,100	71,942	

14/ 139460

Details.	Local estimates, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ALLOWANCE TO CIVIL SERVANTS OUT OF EMPLOY				1,500		1,500		1,500	642	1,000	173	
NATIVE CIVIL SERVICE EXAMINATION.												
Allowance to Examiners			1,000		1,000				761			It is probable that as there was no examination in 1875-76, there will be an unusually large number of candidates; a larger provision has therefore been made.
Establishment			200		200				80			
Rewards			.....		.....		3,500		.....			
Contingencies			.....		.....				.....			
Remuneration to officers appointed to superintend the examination ...			2,300		2,300				1,933			
				3,500		3,500		3,500	2,774			
								3,500	2,774	1,000	760	
DONATIONS FOR CHARITABLE PURPOSES.												
Maintenance of strangers and indigent persons	1,554		1,080		1,080							
Maintenance of famine orphans in Orissa	.....		23,000		23,000				23,823			Transferred to this head from "Miscellaneous" under instructions from the Comptroller-General.
Maintenance of famine orphans in Behar and Bhaugulpore	.....		3,996		3,996							
Diet to insane persons	2,723		1,932		1,932		5,060 33,000					
Support of pilgrims	158		85		85							
Charges on account of ship-wrecked mariners	100		100		100				36,775			Local estimates reduced on references made by the Accountant-General.
Burial of paupers	1,217		1,065		1,065							
Payment to Governor of Free School for rent of Old Court House premises in Dalhousie Square	.....		10,240		10,240		10,240					
District Charitable Society	.....		14,400		14,400		14,400					
Donation to Calcutta Female Nurses' Institution	.....		8,400		8,400		8,400					
		5,752		64,298					60,598			
		5,752		64,298		64,298		38,100	60,508	71,100	32,360	
DESTRUCTION OF WILD ANIMALS (AND VENOMOUS SNAKES).												
Rewards for the destruction of wild animals (and venomous snakes) ...	.....	27,603	.....	28,020	.....	28,020	.....	25,000	25,578	25,000	13,970	
PUBLIC EXHIBITIONS.												
Donation to Chota Nagpore Fair ...	250		250		250		500		.....			
" Chyebassa	200		200		50		200		.....			
" Titalya	125		125		125		250		.....			
" Furreedpore	125		50		.....		250		.....			
" Dumsong	200		200		.....		400		.....			
Public exhibitions, Chittagong Hill Tracts	200		.....*		.....		400		.....			* Grant withdrawn. Bengal Government order No. 2216 of 17th July 1876.
Petty construction and repair for Titalya Fair	.....		.....		.....		.....		215			
		1,100		825				2,000	215			
		1,100		825		425		2,000	215	1,000	157	
BOOKS AND PUBLICATIONS.												
Cost of books under Act XXV of 1867 ...	3,600		3,600		3,600		3,600		3,615			
Other books and publications	3,400		3,400		3,400		3,400		1,723			
		7,000		7,000				7,000	5,338			
		7,000		7,000		7,000		7,000	5,338	5,000	2,580	
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.												
Subsistence allowance to vagrants ...	771		569		569		700		438			
Charges for deportment of vagrants ...	3,578		3,271		3,271		4,300		3,020			
Contingencies	.....		.....		.....		.....		4			
		4,349		3,780				5,000	3,462			
		4,349		3,780		3,780		5,000	3,462	2,000	972	

95

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS AND UNFORESEEN CHARGES.												
Snake Commission	.....		4,500		4,500		.....		5,399			The Commission will be retained up to the end of 1877. Government of India order No. 3323, dated 10th October 1876. Rs. 600 included for contingencies, with reference to Bengal Government order No. 3128, dated 12th October 1876.
Charges for making survey of Kopillas Hills	.....		.....		.....		.....		38			
Illumination Committee	.....		.....		.....		.....		1,200			
Firework Committee	.....		.....		.....		.....		413			
Payment of abnormal rates towards estates on account of famine relief charges	.....		.....		.....		.....		3,03,490			
Special Commission of Inquiry into the mortality in the Behar Jail ...	.....		.....		.....		.....		.....			
Special Commission of Inquiry into famine in North Behar	.....		.....		.....		.....		12,642			
Pay and contingent charges of meteorological overseer and peon ...	.....		.....		.....		.....		57			
Rent and repair of encamping ground	321		227		227		300		75			
Portion of charges for famine relief works borne by Government ...	.....		.....		.....		.....		44,415			
Cutting jungle	1,555		1,210		1,210		1,600		.....			
Charges for attending gymnastic tournaments	.....		.....		.....		.....		56			
Miscellaneous	7,734	9,610	25,000	30,937	25,000		25,100	27,000	1,85,002			
									5,52,787			
		9,610		30,937		30,937		27,000	5,52,787	27,000	20,970	

C. E. G.—Reg. No. 1718—16-2-77.

No. 957C, dated Calcutta, the 8th January 1877.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

IN continuation of my memorandum No. 2544C, dated 21st ultimo, forwarding the budget estimate of Provincial Services, "Miscellaneous," for 1877-78, I have the honor to request that the addition of Rs. 3,996, as per margin, may be made in that estimate, the total expenditure under the head "Donations for charitable purposes" being at the same time altered from Rs. 70,302 to Rs. 74,298, and "Total grant 12" from Rs. 1,46,064 to Rs. 1,50,060.

Donations for charitable purposes.

	Rs.
Maintenance of famine orphans in Orissa ...	33,000
Ditto ditto in the Behar and Bhagulpore Division, with reference to Bengal Government letter No. 1070, dated 5th April 1876, to the Divisional Commissioners ...	3,996
Accountant-General's estimate for 1877-78 (in lieu of Rs. 33,000)	36,996

R. E.—Reg. No. 1717—15-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2544C, dated 21st December 1876, submitting the budget estimate of Miscellaneous Receipts and Expenditure for the year 1877-78.

RECEIPTS.

THE Accountant-General has estimated the receipts from model farms and agricultural experiments at Rs. 14,000 for the year 1877-78; but as this figure appears too high, the Lieutenant-Governor would reduce the Accountant-General's estimate of Rs. 14,000 to Rs. 10,000. With this modification, the Accountant-General's figures on the receipt side of the budget are accepted. The estimated receipts of this budget for 1877-78 will therefore amount to Rs. 99,600, against Rs. 1,28,960 for 1876-77. The decrease is attributable chiefly to the excessive amount estimated in 1876-77 on account of miscellaneous receipts.

EXPENDITURE.

2. The Lieutenant-Governor accepts the Accountant-General's estimates of expenditure under all the heads except under "Public Exhibitions." Under this latter head the Accountant-General has made the following provision :—

	Rs.
(*a*)—Chota Nagpore Fair	250
(*b*)—Chyebassa "	200
(*c*)—Titalya "	125
(*d*)—Furreedpore "	50
(*e*)—Damsong "	200
(*f*)—Chittagong Hill Tracts Fair	...

With regard to (*a*) and (*b*), the Government has already determined that these fairs should not be suffered to die out, and has expressed its willingness to supplement by small grants any funds which may be raised locally. The Lieutenant-Governor therefore will allow Rs. 250 for the Chota Nagpore fair and Rs. 50 only for the Chyebassa fair. As regards the Titalya fair, the Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 125, but His Honor is of opinion that no provision need be made for the remaining fairs.

3. Subject to the above remarks, the grants now allotted by Government for 1877-78 will be the following, as compared with the figures for the current year and actuals of the past year.

	Accountant-General's estimate, 1877-78.	Estimate as sanctioned by Government, 1877-78	Sanctioned estimate, 1876-77.	Actuals, 1875-76.
	Rs.	Rs.	Rs.	Rs.
Allowance to Civil Servants out of employ .	1,500	1,500	1,500	642
Native Civil Service Examinati n	3,500	3,500	3,500	2,774
Donations for charitable purposes	64,298	64,298	71,100	60,598
Destruction of wild animals	28,020	28,020	25,000	26,578
Public exhibitions	825	425	2,000	215
Cost of books and publications	7,000	7,000	7,000	5,338
Charges on account of European vagrants ...	3,780	3,780	5,000	3,462
Miscellaneous and unforeseen charges	30,937	30,937	27,000	5,52,787
Total	...	.....	1,42,100	6,51,394
Deduct amount reduced by Government	.....	.....	14,000	.....
	1,40,060	1,39,460	1,28,100	6,51,394

100

ORDER.—Ordered that a copy of the Resolution, together with a copy of the estimate, be forwarded to the Accountant-General and to the Revenue, General, Judicial, and Appointment Departments of this Office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 477.

COPY forwarded to the Accountant-General.

No. 478.

COPY forwarded to the Revenue, General, Judicial, and Appointment Departments of this Office.

By order of the Lieutenant-Governor of Bengal

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 14th February 1877.

B. E.—Reg. No. 2032—26-2-77.

101

Bengal Budget Estimate of Minor Establishments, 1877-78.

No. 2543C, dated Calcutta, the 21st December 1876.

Memo. by H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 10—Minor Establishments.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate, 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
General Management	50,023	45,757	46,450	4,265	.....	34,961	50,000	24,269	
Model Farms	6,500	12,000	10,000	.....	5,500	28,300	15,000	9,128	
Botanical and other Gardens	62,700	60,300	62,700	2,400	.....	63,048	61,000	31,303	
Cemeteries	9,058	8,660	9,058	398	.....	8,667	8,660	3,888	
Sub-divisional Establishments ...	2,17,235	2,14,900	2,17,235	2,335	.....	2,36,141	2,14,900	1,11,668	
Miscellaneous Establishments ...	45,773	52,900	52,904	.....	7,127	26,161	52,900	26,017	
Total ...	3,91,288	3,94,517	3,98,256	9,398	12,627	3,97,278	4,02,460	2,06,273	
Deduct amount reduced by Government of Bengal in Resolution dated 10th April 1876	.....	6,000		6,000					
Total Grant 10 ...	3,91,288	3,88,517	3,98,256	15,398	12,627	3,97,278			

Net decrease in 1877-78, Rs. 3,229.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL MANAGEMENT.												
Board of Revenue	.....		.....		.....		.....		.....			
Establishment	2,524		2,525		2,524		2,524		2,315			
Contingencies	.....		.....		.....		.....		.....			
		2,524		2,524		2,524		2,524	2,315			
Office of Account and Audit.												
Provincial Service Establishment ...	21,883		21,883		.....		14,346		9,443	.....	.....	Increase sanctioned in Government of India's order No. 1017, dated 2nd October 1875, and pay of one Superintendent transferred from Imperial Services for the reasons stated in Accountant-General's letter to Government, No. 425TM of 24th August 1876; also annual increments.
Local Fund Establishment	10,680		10,680		.....		14,654		9,887			
Contingencies	.....		.....		.....		.....		2			
		32,563		32,563		29,000		29,000	19,332			
High Court.												
Establishment		360		360		360		360	.....			
Commissioner's Establishment.												
Establishment	13,828		13,828		13,828		13,012		12,305	.....	.....	Chiefly due to the increase to the pay of the establishment of the Rajshahye Commissioner, sanctioned in Bengal Government order No. 1232 of 9th May 1876, and to the continued entertainment of an extra Road Cess Clerk in Patna under orders of the Board of Revenue, No. 319A of 14th June 1875.
Contingencies	747		747		747		861		105			
Travelling allowances	.....		.....		.....				904			
		10,255		14,575		14,575		13,873	13,314			
Total General Management ...		51,702		50,022		46,459		45,757	34,961	50,000	24,269	
MODEL FARMS.												
Establishment	6,240		3,600		3,600				9,050			Pay of two Superintendents on Rs. 150 each, sanctioned in Bengal Government order No. 3969, dated 1st December 1875. The cost of two other establishments, though not sanctioned by the Local Government, has been retained, as the cost is being actually incurred (*vide* Accountant-General's letter No. 592TA, dated 19th December 1876). (*a*) As estimated by the local officer.
Contingencies	2,910		2,900		6,400				(*a*)18,384			
Travelling allowances	.....		.....		.....		12,000		72			
Service Postage Stamps	.....		.....						3			
Petty construction and repairs ...	.....		.....		.....				291			
		9,150		6,500		10,000		12,000	28,300			
Total Model Farms ...		9,150		6,500		10,000		12,000	28,300	15,000	9,128	

Numbers. 1876-77.	Numbers. 1877-78.	Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
		BOTANICAL AND OTHER GARDENS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Superintendent ...	18,000		18,000		18,000		18,000		15,600			
1	1	Curator	4,500		4,500		4,500		4,500					
1	1	Botanical Collector	2,400		2,400		2,400		2,400		9,790			
1	1	Botanist for Herbarium	3,600		3,600		3,600		3,600					
1	1	Assistant Gardener	1,800		1,800		1,800		.....					
				30,300		30,000		30,000		28,500	25,390			
		Establishment.												
1	1	Native Overseer ...	840		840		840		840					
		Native Establishment	13,807		13,807		13,807		13,807		18,367*			* Rs. 546, Zoological Gardens.
		Temporary Establishment	2,300		2,300		2,300		2,300					
				16,947		16,947		16,947		16,947	18,367			
		Contingent Charges.												
		Contingent charges	2,500		2,500		2,500		2,500		9,738			
		Charges for the collection and distribution of seeds	2,500		2,500		2,500		2,500		5,243			Scale of expenditure for 1877-78 sanctioned in Bengal Government's letter to Superintendent, Botanical Gardens, No. 3688, dated 21st November 1876.
		Manure	2,000		2,000		2,000		2,000					
		Expenses payable out of the special grant sanctioned by Government ...	.....		.....		.....		.....		2,401			
		Expenses for the Herbarium	1,200		1,200		1,200		600		.....			
		Feed of animals	.....		.....		.....		.....		446†			† Zoological Gardens.
		Library charges	1,500		1,500		1,500		1,500		.....			
		Cost of Medical and Mathematical Stores	.....		.....		.....		.....		477			
		Purchase of Service Stamps	153		153		153		153		403			
				9,853		9,853		9,853		9,253	18,708			
		Travelling allowances		2,200		2,200		2,200		2,200	174			
		Petty Construction and Repairs.												
		Repairs of roads	3,100		3,100		3,100		3,100		409			
		Freight on Europe stores	.....		.....		.....		.....		.....			
				3,100		3,100		3,100		3,100	409			
		Grant-in-aid towards the Monghyr Public Gardens				300				300				
		Total Botanical and other Gardens ...		62,400		62,700		62,700		60,300	63,048	61,000	31,303	
		CEMETERIES.												
		Care-takers in charge	8,653		8,653		8,653		8,224		8,378			Increase of establishment in Julpigoree (Commissioner's order No. 178, dated 13th September 1876) Manbhoom, (Bengal Government order No. 2269, dated 20th July 1876), and Dacca (Bengal Government order No. 1042, dated 1st April 1875).
		Charges for clearing ground	495		405		405		436		289			
				9,148		9,058		9,058		8,660	8,667			
		Total Cemeteries ...		9,148		9,058		9,058		8,660	8,667	8,660	3,888	
		SUB-DIVISIONAL ESTABLISHMENTS.												
		Sub-Deputy Magistrates and Collectors	1,00,200		99,600		99,600		95,400		1,16,313			Pay of the Sub-Deputies raised for the district of Noakholly (Bengal Government order 714T, dated 9th June 1876), and Balasore (Bengal Government order 24th July 1876, *Calcutta Gazette* 26th June, Part I, page 907), and pay of one at Julpigoree not previously estimated for.
		Canoongoes and Surveyors	49,200		49,500		49,500		48,900		1,00,128			
		Chainmen and Messengers	52,236		52,072		52,072		52,600					
				2,01,636		2,01,172		2,01,172		1,96,900	2,16,441			
		Contingent Charges.												
		Office expenses and miscellaneous ...	2,479		2,171		2,171		3,000		2,637			
		Country stationery	149		125		125		.....		183			
		Travelling allowances	15,158		13,046		13,046		15,000		16,410			
		Establishment for Statistical Department, Bengal Secretariat.	.....		.....		.....		.....		162			As estimated by the local officer.
		Service Postage Stamps	37		37		37		.....		1			
		Petty construction and repairs ...	.....		.....		.....		.....		43			
		Rents	684		684		684		.....		264			
				18,505		16,063		16,063		18,000	19,700			
		Total Sub-Divisional Establishments		2,20,141		2,17,235		2,17,235		2,14,900	2,36,141	2,14,900	1,11,668	

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS ESTABLISHMENT.												
ESTABLISHMENT FOR THE COLLECTION OF VITAL STATISTICS.												
Establishment	7,548		5,854		4,500		7,960	*	.....	.....	.....	Local estimates retained, except those for the Dacca Division, Government having declined to sanction any sum for vital statistics in that division. Bengal Government order No. 2870, dated 6th instant.
Contingencies	738	8,286	660	6,214		4,500	736	8,696				
ECONOMIC MUSEUM.												
Salaries	4,800		4,800		6,000		6,804		4,364			Two Assistants to the Secretary substituted for one Assistant Secretary on the same pay, namely Rs. 1,800 per annum. Government of Bengal's No. 582VS, dated 24th March 1876, addressed to the Chairman of the Central Committee.
Establishment	2,004		2,004		2,004				1,495			
Contingencies (Office and Museum) ...	900		900		900		900		3,432			
Collection of specimens, &c.	3,000		3,000		3,000		3,000		700			
Country stationery	.....		.....		.....		.....		2			
Service Postage Stamps	.....		.....		.....		.....		41			
Freight on Europe stores	.....		.....		.....		.....		117			
Value of Mint stores	.....	10,704	.....	10,704	.....	11,904	.....	10,704	.....			
									10,151			
REGISTRATION OF CARGO-BOATS.												
Establishment	.....		2,400		2,400		2,400		2,400			
Contingencies	.....	.....	.....	2,400	.....	2,400	.....	2,400	.....			
									2,400			
REGISTRATION OF RIVER-BORNE TRAFFIC.												
Establishment	26,456		23,752		32,000		30,360		13,610			Reduced with reference to revised local estimates and actuals.
Contingencies	3,021		2,703				740		.....			
Petty construction and repairs ...	.....	29,479	.....	26,455		32,000	.....	31,100	.....			
									13,610			
CENSUS.												
Establishment for correcting and writing up census register.	.....	.....	.....	.....	2,000	2,000						
Total Miscellaneous Establishment ...		48,467		45,773		52,804		52,900	26,161	52,900	26,017	

C. E. G.—Reg. No. 1612—14-2-77.

104

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH FEBRUARY 1877.

RESOLUTION.

READ—

The budget estimate of expenditure of "Minor Establishments" for 1877-78, submitted with the Accountant-General's No. 2543C, dated the 21st December 1876.

The following table compares the Accountant-General's estimate of expenditure for 1877-78 with the sanctioned grant for 1876-77 and the actuals of 1875-76:—

Budget head.	Actuals, 1875-76.	Sanctioned grant, 1876-77.	Accountant-General's estimate, 1877-78.
	Rs.	Rs.	Rs.
General management	34,961	45,757	50,022
Model farms	28,300	12,000	6,500
Botanical and other gardens	63,048	60,300	62,700
Cemeteries	8,667	8,660	9,058
Sub-divisional establishment	2,36,141	2,14,900	2,17,235
Miscellaneous ditto	26,161	52,900	45,773
Total ..	3,97,278	3,94,517	3,91,288
Deduct amount reduced in Government Resolution of 10th April 1876	.....	6,000	.....
Total Grant ...	3,97,278	3,88,517	3,91,288

2. *General management.*—The Accountant-General estimates Rs. 32,563 as expenditure on account of "Office of Account and Audit" for 1877-78; whereas the receipts from local funds towards cost of "Controlling and Accounting Offices" have been estimated in the "Miscellaneous" budget for 1877-78 at Rs. 21,500. The Lieutenant-Governor is unable to allow more than Rs. 29,000 for this item, the sum sanctioned in the current year's budget.

3. *Model farms.*—The Accountant-General has made a provision of Rs 6,500 under this head. The actual receipts from "Model Farms" during 1875-76 amounted to Rs. 17,198, and the estimated receipts for the year 1876-77, as shown in the "Miscellaneous" budget for 1877-78, are put down at Rs. 14,000. Estimating the receipts at Rs. 10,000 for 1877-78, the Lieutenant-Governor would allow a grant of that sum for 1877-78, which will provide for the pay of the two Superintendents of the Poosah Model Farm at Rs. 150 per mensem each, and will leave the balance for working expenses at the rate of about Rs. 500 a month.

4. The Lieutenant-Governor accepts the Accountant-General's estimate of expenditure under the heads of *Botanical and other gardens, Cemeteries,* and *Sub-divisional establishments.*

5. *Miscellaneous establishment.*—The expenditure for the collection of vital statistics during the year 1877-78 has been estimated by the Accountant-General at Rs. 6,214. As Act IV (B.C.) of 1873 (an Act for the registration of births and deaths) is being gradually introduced into all the districts, and as the work of registering vital statistics will, under the Act, be performed by municipalities, the Lieutenant-Governor would allow a sum of Rs. 4,500 only under this sub-head for the next year. Under the sub-head "Economic Museum,"

106

the Accountant-General has estimated the expenditure at Rs. 10,704; but as in Government order No. 365, dated 5th February 1877, the employment of an Assistant Secretary on Rs. 200 a month for the Museum has been sanctioned for six months from 1st April 1877, the Lieutenant-Governor would raise the Accountant-General's estimate to Rs. 11,904.

No provision has been made by the Accountant-General for census charges. These charges are now transferred from the Imperial to the Provincial accounts, as the Government of India has sanctioned the addition to the Provincial allotment of the unspent balance of the census grant, amounting to Rs. 49,482-9-0 to meet any further expenditure that may be necessary for the future corrections of Census Registers in Bengal. The Lieutenant-Governor would therefore wish to provide Rs. 2,000 for these census charges for 1877-78, but it must be understood that this provision should not be interpreted as conveying Government sanction to the disbursement of money without the issue of separate orders in each case.

Looking to the gradual increase of traffic registration work in Bengal, His Honor would raise the Accountant-General's estimate of expenditure under this head for 1877-78 from Rs. 26,455 to Rs. 32,000.

6. In accordance with the foregoing remarks, the grants for 1877-78 will stand thus—

Budget Items.				Grants, 1877-78.
				Rs.
General management	...	...	...	46,459
Model farms	...	...	...	10,000
Botanical and other gardens	...	...	...	62,700
Cemeteries	...	...	...	9,058
Sub-divisional establishment	...	...	...	2,17,235
Miscellaneous ditto	...	...	...	52,804
		Total	...	3,98,256

Order.—Ordered that a copy of this Resolution, together with the estimate, be forwarded to the Accountant-General, the Inspector-General of Registration, and the General and Appointment Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 459.

Copy, with copy of the estimate, forwarded to the Accountant-General, Inspector-General of Registration, and the General and Appointment Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

Calcutta,
The 12th February 1877.

C. E. G—Reg. No. 1611—14-2-77.

Bengal Budget Estimate of Petty Construction, Repairs, for 1877-78.

No. 2501C., dated Calcutta, the 18th December 1876.
Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 14—*Public Works.*

Details.	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	18,270	14,850	18,270	2,620	.....	12,281			Some of the local officers have increased the amounts estimated by them for this year; but there is, on the whole, a decrease in the estimates, as shown here.
Forest	.....	.....	.....	.....	.....	.....			
Excise on Spirits and Drugs	25,753	26,640	25,753	.....	887	18,359			
Assessed Taxes	.....	.....	.....	.....	.....	.....			
Customs	860	900	860	.....	40	1,093			
Salt	.....	1,800	.....	.....	1,800	1,108			
Stamps	.....	.....	.....	.....	.....	.....			
Administration	810	1,020	810	.....	210	355			
Minor Department	630	630	630	.....	.....	907			
Law and Justice	18,816	18,735	19,595	81	.....	17,127			
Marine	.....	.....	.....	.....	.....	.....			
Ecclesiastical	.....	.....	.....	.....	.....	.....			
Model Farms	.....	.....	.....	.....	.....	.....			
Miscellaneous	.....	.....	.....	.....	.....	10,845			
Political	.....	.....	.....	.....	.....	672			
Total Grant 14 ...	65,139	64,575	65,918	2,701	2,937	62,747	64,575	36,784	

Net decrease in 1877-78, Rs. 236.

Grant 14—*Public Works*—(continued).

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grants, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-77.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAND REVENUE.												
Collectors and Deputy Commissioners...	.....	19,015	.....	17,470	17,470		.....	14,850	12,281			Rs. 2,550 estimated by the Collector of Pooree under "land settlement," "charges on account of the erection of sheds for writing jummabundee papers," and for "additions to a building for keeping settlement records."
Superintendent, Tributary Mehal, Cuttack.	.....	800	.....	800	800							
		19,815		18,270		18,270						
FOREST.												
Forest	.....		.....		.....		.....		.....			Construction of tehsildars' quarters, Ungool, Bankee, and Khond Mehals.
EXCISE ON SPIRITS AND DRUGS.												
Excise on Spirits and Drugs	.....	26,802	.....	25,753	.....	25,753	.....	26,640	18,359			
ASSESSED TAXES.												
Assessed Taxes	.....		.....		.....				.....			
CUSTOMS.												
Customs	....	860	.....	860	.....	860	.....	900	1,093			

108

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
SALT.												
Salt	.....	1,900	.....		..		.....	1,800	1,108			Public Works charges connected with the Salt Department, transferred to "Imperial Services."—(Government of India, Financial Department, No. 2450, dated 22nd November 1875.)
STAMPS.												
Stamps	.....		.....		...		.....		.....			
ADMINISTRATION.												
Civil Secretariat	..		..		...		..		.....			
Board of Revenue	60		60		60		60		.....			
Office of Account and Audit	.....		.....		..		.....		12			
Commissioners	750	810	750	810	750	810	960	1,020	342			
									355			
Total ..		810		810				1,020	355			
MINOR DEPARTMENT.												
Botanical Garden	.....		.....		...		.....		.....			
Meteorological Department	500		500		500		500		247			
Cinchona Plantation	100		100		100		100		242			
Collection of Statistics	30		30		30		30		370			
Construction of Boat Registry Office at Sahebgunge.	.....	630	.....	630		630	.. ...	630	48			
									907			
Total ..		630		630		630		630	907			
LAW AND JUSTICE.												
Justice of the Peace	.....		.....		.....		.....		.....			
High Court	.....		.....		.....		.....		.....			
Civil Courts	11,469		10,521		11,306		10,675		9,490			
Criminal Courts	8,760		7,655		7,655		7,760		7,940			
Small Cause Courts	640	20,869	640	18,816	640		300	18,735	397			
									17,127			
Total ...		20,869		18,816		19,595		18,735	17,127			
MARINE.												
Marine	.....		.....				.....		.....			
ECCLESIASTICAL.												
Ecclesiastical	.....		.....				.....		.....			
MODEL FARMS.												
Model Farms	.....		.....				.....		.....			
Miscellaneous	.....		.....		.....		.....		10,845			
POLITICAL.												
Political	.....		.....				.....		672			

E F. M.—Reg. No. 1531—13-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2501C, dated 18th December 1876, from the Accountant-General, submitting the Budget Estimate of Petty Construction and Repairs for the year 1877-78.

Endorsement No. 2587C., dated 23rd December 1876, from the same officer, submitting a supplementary estimate, amounting to Rs. 800, on account of charges for construction of tehsildars' quarters in the Ungool, Bankee, and Khand Mehals.

Memorandum No. 240, dated 17th January 1877, from the Judicial Department of this office, forwarding a statement of the estimated expenditure during 1877-78 on account of construction and repairs of civil court buildings.

The expenditure for 1877-78 has been estimated by the Accountant-General at Rs. 65,139 against the sanctioned estimate of Rs. 64,575 for the current year. Looking to the actuals of Rs. 62,747 for 1875-76, the Lieutenant-Governor considers the Accountant-General's estimate of expenditure for 1877-78 to be generally sufficient to meet the requirements of the year, and is accordingly pleased to sanction it. It should, however, be observed that the memorandum from the Judicial Department provides for an estimated expenditure for civil court buildings of Rs. 11,300; whereas the Accountant-General's estimate provided for the same purpose a sum of Rs. 10,520. The Lieutenant-Governor authorizes the inclusion of the higher figures in the estimates.

2. The following statement will shew the details of the grant now sanctioned for 1877-78 as compared with that for the previous year:—

ITEMS.	Sanctioned estimate, 1877-78.	Sanctioned estimate, 1876-77.	Actuals, 1875-76.
	Rs.	Rs.	Rs.
Land Revenue	18,270	14,850	12,381
Forest	.....	.....	.....
Excise on Spirits and Drugs	25,753	26,640	18,359
Assessed Taxes	.....	.....	.....
Customs	860	900	1,093
Salt	.....	1,800	1,108
Stamps	.....	.....	.....
Administration	810	1,020	355
Minor Department	630	630	907
Law and Justice	19,595	18,735	17,127
Marine	.....	.....	.....
Ecclesiastical	.....	.....	.....
Model Farms	.....	.....	.....
Miscellaneous	.....	.....	10,845
Political	.....	.....	672
Total ...	65,918	64,575	62,747

Net increase in 1877-78, Rs. 1,343.

ORDER.—Ordered that a copy of the above Resolution be forwarded to the Accountant-General, to the Public Works Department of this Government, and to the Revenue and Judicial Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

110

No. 441.

COPY, with copy of the estimates, forwarded to the Accountant-General, Public Works Department of this Government, and Judicial and Revenue Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 10*th February* 1877.

D. E. J.—Reg. No. 1628—12-1-77.

Bengal Budget Estimate of Rents, Rates, and Taxes, 1877-78.

No. 2576C, dated Calcutta, the 23rd December 1876.

Memo. by H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, with a detailed statement of municipal rates and taxes.

Grant 11—Rents, Rates, and Taxes.

	Budget Estimate. 1877-78.	Budget Estimate. 1876-77.	Sanctioned estimate 1877-78.	Increase.	Decrease.	Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	12,958	10,750	12,958	2,208	.....	11,400	13,000	7,129	
Forest	1,020	1,270	1,020	.....	250	3,592	3,000	1,297	
Excise	1,262	1,270	1,262	.....	8	1,088	1,000	507	
Assessed taxes	.....	.....	.....	.....	.....	.....	.....	.....	
Customs	263	840	263	.....	577	260	260	.....	
Salt	121	120	121	1	.....	132	200	107	
Administration	5,096	4,800	5,096	296	.....	5,653	5,000	2,569	
Minor Departments	3,775	3,780	3,775	.....	5	1,264	1,500	725	
Law and Justice	20,206	20,270	20,206	.....	64	15,540	20,000	9,718	
Marine	6,500	6,000	6,500	500	.....	6,292	8,000	4,075	
Ecclesiastical	660	660	660	.....	.....	1,115	660	314	
Political	.....	.....	.....	.....	.....	9	.....	.....	
Municipal rates and taxes	1,41,494	1,35,140	1,41,494	6,354	.....	1,40,913	1,40,000	70,457	
Total Grant 11 ...	1,93,355	1,84,900	1,93,355	9,359	904	1,87,398	1,92,620	96,898	

Net increase in 1877-78, Rs. 8,455.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAND REVENUE.												
Collector's Establishment.												
Ground rent	4,339		4,015		4,015		3,220		.....	.....	.....	Increase in 24 Pergunnahs on account of rent of land at Chowbungah leased out to Government.
Office and house rent	3,930		3,930		3,930		3,810		.....	.....	.....	House rent of the Tehsildar at Hooghly sanctioned by Government, but the local officer has not specified the number and date of the order.
House allowance after deducting moiety provided under Law and Justice ...	3,030	11,179	2,663	10,608	2,663	10,608	2,280	9,310	.....	.....	.....	Increase in Jessore, Sarun, and Hazareebagh for sub-divisional officers.
Demarcation Survey.												
Office and house rent	1,550		1,550		1,550		.....	1,440				
Settlement.												
Office and house rent	800	2,350	800	2,350	800	2,350		.....	.....	.....	.....	Included in 1876-77 under Land Revenue.
Total Land Revenue ...		13,529		12,958		12,958		10,750	11,400		7,129	
FOREST.												
Office and house rent		1,020		1,020		1,020		1,270	3,592		1,297	
EXCISE ON SPIRITS AND DRUGS.												
Ground rent	1,260		1,232		1,232		1,240					
Office and house rent	830	2,090	30	1,262	30	[illegible]	30	1,270				
Total Excise ...		2,090		1,262				1,270	1,088		507	

112

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ASSESSED TAXES.												
Office and house rent		.....		.....		.....	.....	.....	.....			
CUSTOMS.												
Ground rent	263		263		263		240					
Office and house rent	.....	263	.....	263	.....	263	600	840	.....	.....	.....	Not estimated for by local officers.
Total Customs ...		263		263				840	260			
SALT												
Ground rent	73		73		73		70					
Office and house rent	48	121	48	121	48	121	50	120				
Total Salt ...		121		121				120	132		107	
ADMINISTRATION.												
Civil Secretariat.												
Office and house rent	.....		.....		.....		.....		.....			
Board of Revenue.												
Office and house rent	.....		.....		.....		.....		943			
Commissioners.												
Ground rent	116		116		116		120		.....	.....	.....	Increase of Rs. 300 sanctioned in the Rajshahye and Cooch Behar Division. Bengal Government Order No. 2671, dated 21st August 1876.
Office and house rent	4,980		4,980		4,980		4,680	4,800	4,710			
Total Administration ...		5,096		5,096		5,096		4,800	5,653		2,569	
MINOR DEPARTMENTS.												
Emigration.												
Office and house rent		1,200		1,200		1,200	1,200		1,200			
Meteorological Department.												
Office and house rent		550		550		550	550					
Public Exhibitions and Fairs.												
Ground rent		.....		.....		.....	.....					
Botanical Garden.												
House allowance		.....		.....		.....	.....					
Cinchona Plantations.												
House allowance		2,025		2,025		2,025	2,030	3,780	64			
Total Minor Departments ...		3,775		3,775		3,775		3,780	1,264		725	
LAW AND JUSTICE.												
High Court.												
Office and house rent	.....		.....				.....					
House allowance	960	960	960	960	960	960	960	960	2,841		1,500	
Civil Courts.												
Ground rent	650		646		646		620					
Office and house rent	4,391	5,041	3,844	4,490	3,844	4,490	4,280	4,900	1,898		1,373	Difference shewn this year under Municipal rates and taxes, with reference to local officers' explanations.
Criminal Courts.												
Ground rent	997		772		772		790					
Office and house rent	6,330		5,660		5,660		5,680					
House allowance	3,030	10,357	2,663	9,095	2,663	9,095	2,280	8,750	7,700		4,705	*Vide* explanation under Land Revenue—House allowances.

Details.	Local estimate, 1877-78.		Accountant-General's estimate, 1877-78.		Sanctioned grant, 1877-78.		Sanctioned estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.	Actuals for six months, 1876-77.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAW AND JUSTICE—(*Continued*).												
Small Cause Court, Presidency.												
House and office rent	.....		.....		.....		.....		.....			
House allowance	.....	.....	.....	.....	.....	.....	.....	.....	.....			
Small Cause Courts, Mofussil.												
Office and house rent	2,340		2,340		2,340		2,340					
House allowance	.....	2,340	.....	2,340	.....	2,340	.....	2,340	1,801		1,420	
Law Officers.												
Office and house rent		1,881		1,881		1,881		1,880				
Coroner.												
Office and house rent		1,440		1,440		1,440		1,440	1,440		720	
Total Law and Justice ...		22,019		20,206		20,206		20,270	15,680		9,718	
MARINE.												
Office and house rent	6,500		6,500		6,500		6,000	.....	.....	.....	.....	Estimated by the Master Attendant for police, water, and lighting rates on the building occupied by his office.
House allowance	.....		.....		.....		.....	6,000				
Total Marine ...		6,500		6,500		6,500		6,000	6,292		4,075	
ECCLESIASTICAL.												
Office and house rent	600		600		600		600					
Ground rent	60		60		60		60	660				
Total Ecclesiastical ...		660		660		660		660	1,115		314	
POLITICAL.												
Rent of land and building	.....	.....	.....	.....	.....	.....	.....	.....	9			
MUNICIPAL RATES AND TAXES.												
Justices of the Peace, Calcutta			69,604		69,604		69,604	.....	.....	.....	.....	Last year's figures taken in the absence of an estimate from the Justices.
Suburban Municipality			11,171		11,171		11,171					
Howrah			16,852		16,852		16,792					
District Officers			43,867		43,867		37,573	.....	.....	.....	.....	General increase in assessments as shewn in the local estimates.
									1,40,913			
Total Rates and Taxes ...				1,41,494		1,41,494		1,35,140	1,40,913		70,457	

114

Detailed Statements of Municipal Rates and Taxes for 1877-78.

	Sanctioned Estimate, 1876-77.		Estimate, 1877-78.		Remarks.
	House rate on Government buildings.	Police, lighting, & water rates.	House rate on Government buildings.	Police, lighting, & water rates.	
Calcutta.	Rs.	Rs.	Rs.	Rs.	
Justices of the Peace	.....	.....	.....	.....	
High Court	6,300	7,560	6,300	7,560	
New Opium Godown	1,440	1,728	1,440	1,728	
Stamp and Stationery Office	1,350	1,620	1,350	1,620	
Custom House	6,000	7,200	6,000	7,200	
Board of Revenue	720	864	720	864	
Madrissa College	360	435	360	435	
Bengal Secretariat, Judicial Department...	3,600	4,320	3,600	4,320	
Ditto, Revenue Department	540	648	540	648	
Ditto, Miscellaneous Department	.....	250	.....	250	
Bethune Hindoo Female School and Residence	306	367	306	367	
Court of the Police and Honorary Magistrate	360	216	360	216	
Writer's Building	3,470	3,434	3,470	3,434	
Medical College	1,350	1,620	1,350	1,620	
Colootolah Branch School	135	162	135	162	
Calcutta New Hare School	225	270	225	270	
Calcutta University	.....	.....	.....	.....	
Medical College Hospital	1,620	1,944	1,620	1,944	
Presidency College	720	864	720	864	
Kidderpore Parsonage	134	162	134	162	
Government Timber Yard	900	1,080	900	1,080	
Civil Architect's Department	180	215	180	215	
Inspector-General of Police	.....	325	.....	325	
Calcutta Small Cause Court	1,800	2,160	1,800	2,160	
Presidency Commissioner	.....	200	.....	200	
Master Attendant's Office	.....	450	.....	450	
Total	31,510	38,094	31,510	38,094	
	69,604		69,604		

	Sanctioned estimate, 1876-77.		Estimate, 1877-78.		
Suburban Municipality.	Rs.	Rs.	Rs.	Rs.	
North Suburban Police Court	108		108		
Sealdah Lock hospital Building	.....		.....		
Dullundah Native Lunatic Asylum	630		630		
Presidency General Hospital	1,125		1,125		
St. James' Parsonage	113		113		
Sealdah Tenanted House	72		72		
Suburban Small Cause Court	180		180		
North Suburban Police "	135		135		
Bhowanipore European Asylum	360		360		
Alipore Jail Hospital	157		157		
Ditto Premises	1,125		1,125		
Ditto Superintendent's Residence	360		360		
Ditto Manufactory	414		414		
Soonderbun Commissioner's Office	56		56		
Deputy Collector's Office	38		38		
District School Committee Room	19		19		
Sudder Moonsiff's Court	180		180		

	Sanctioned estimate, 1876-77.		Estimate, 1877-78.	
	Rs.	Rs.	Rs.	Rs.
Suburban Municipality—(*Continued*).				
24-Pergunnahs Magistrate's Court	180		180	
South Suburban Police Court	90		90	
24-Pergunnahs Deputy Collector's Office	180		180	
Ditto Collector's Office	112		112	
Deputy Collector's Office	23		23	
Belvedere House	900		900	
Lieutenant-Governor's Cavalry Stable	72		72	
Kidderpore Dockyard	3,150		3,150	
Ditto Superintendent's Residence	180		180	
24-Pergunnahs Judge's Court	405		405	
Deputy Magistrate's Office	27		27	
Manictollah Distillery	127		127	
Alipore Distillery	338		338	
Salt Chowkee House	9		9	
Prisoners' House	6		6	
		11,171		11,171
Howrah Municipality.				
Salt Chowkee	3		3	
„ Golas	13,155		14,728	
Pucca building leased out	64		.....	
„ „ Police line	193		193	
„ „ Old Post Office	12		12	
„ „ Post Office	64		.....	
„ „ Kutchery	774		774	
Magistrate's Dwelling-house	264		264	
Government School	142		142	
Jail	413		413	
Pucca house leased out	13		13	
Ditto ditto	13		13	
Ditto ditto	8		8	
Botanical Garden	1,425		.....	
Clear land on Howrah Ghât Road	269		269	
		16,832		16,852
Districts.				
Bhagulpore	711		920	
Monghyr	1,198		870	
Purneah	834		948	
Doomka	30		30	
Bankoora	874		856	
Beerbhoom	324		322	
Burdwan	2,695		3,016	
Hooghly	1,222		3,224	
Midnapore	1,395		2,693	
Chittagong	1,522		1,540	
Tipperah	1,309		1,436	
Ditto Hill Tracts	12		12	
Noakholly	390		396	
Cuttack	775		558	
Balasore	674		797	
Pooree	239		241	
Dacca	2,509		2,628	
Backergunge	729		713	
Furreedpore	456		458	
Mymensingh	1,230		1,270	
Nuddea	1,523		1,921	
Jessore	1,171		1,056	
24-Pergunnahs	960		900	

116

	Sanctioned estimate, 1876-77.		Estimate, 1877-78.	
	Rs.	Rs.	Rs.	Rs.
DISTRICTS—(*Continued*).				
Calcutta	35		35	
Patna	4,207		4,076	
Chumparun	159		202	
Sarun	719		719	
Shahabad	878		1,079	
(Tirhoot) Mozufferpore, Durbhunga	1,065		2,090	
Gya	739		736	
Moorshedabad	2,324		2,731	
Dinagepore	408		408	
Maldah	153		263	
Pubna	393		365	
Rajshahye	600		501	
Rungpore	318		330	
Bogra	456		507	
Lohardugga	409		441	
Manbhoom	609		663	
Hazareebagh	973		943	
Darjeeling	356		411	
Julpigoree	.....		189	
		37,573		43,867
		1,35,140		1,41,494

C. E. G.—Reg. No. 1538—14-2-77.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH FEBRUARY 1877.

RESOLUTION.

READ—

Memorandum No. 2576C, dated 23rd December 1876, from the Accountant-General, submitting the Budget Estimate of Rents, Rates, and Taxes for the year 1877-78.

The following table shows the Accountant-General's estimate of expenditure on account of Rents, Rates, and Taxes for 1877-78, as compared with the sanctioned grants of 1876-77 and the actuals of 1875-76:—

Items.	Accountant-General's estimate, 1877-78.	Sanctioned estimate, 1876-77.	Increase.	Decrease.	Actuals, 1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	12,958	10,750	2,208	...	11,400
Forest	1,020	1,270	.....	250	3,592
Excise	1,262	1,270	.....	8	1,688
Assessed Taxes	.....	.....	.....	.....	.....
Customs	263	840	...	577	260
Salt	121	120	1	.....	182
Administration	5,096	4,800	294	.....	5,653
Minor Department	3,775	3,780	.....	5	1,264
Law and Justice	20,206	20,270	...	64	15,688
Marine	6,500	6,000	500	...	6,292
Ecclesiastical	660	660	...	.....	1,115
Political	.....	.....	...	.....	...
Municipal Rates and Taxes	1,41,494	1,35,140	6,354	.....	1,46,913
Total ...	1,93,355	1,84,900	9,359	904	1,97,398

Thus the net increase in 1877-78, over 1876-77, is shown to be Rs. 8,455.

2. As regards the items of increase and decrease, the Lieutenant-Governor accepts the explanations offered by the Accountant-General, and His Honor is pleased to sanction the grant of Rs. 1,93,355, which is the sum estimated by the Accountant-General as the probable expenditure for 1877-78.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Accountant-General, to the Public Works Department of this Government, and to the Judicial, Revenue, and General Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

No. 438.

COPY, with copy of the estimate, forwarded to the Accountant-General, to the Public Works Department of this Government, and to the Judicial, Revenue, and General Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 9th February 1877.

C. E. G.—Reg. No. 1537—12-2-77.

Dated Calcutta, the 12th April 1876.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

Proceedings of this Government in the Public Works Department, No. 1497, dated the 25th March 1876.

THE original assignment made to the Public Works Department of this Government by the Resolution of the 15th February 1876 granted a sum of Rs. 28,69,000 for provincial public works during the year 1876-77. The Lieutenant-Governor was subsequently compelled to revise the departmental grants made in the provincial services budget, in order to bring the expenditure of the year within the estimated income. By this revision, the grant to the Public Works Department was diminished by three lakhs of rupees, the reduced assignment being Rs. 25,69,000.

2. It is for many reasons desirable that the amount of the annual grant likely to be placed at the disposal of the Public Works Department for provincial public works should be communicated to that department as early as possible. A large part of the expenditure of the department necessarily consists of the cost of establishments; and the strength of the establishments must be regulated by the amount of funds available for expenditure. Establishments, however, cannot be reduced without notice; and it is better economy not to employ them than to be called upon to discharge them suddenly. It may be added that uncertainty as to the amount of the grant involves much unnecessary labor in the preparation of plans and budget estimates for works which there is no probability of the Government being able to carry out.

3. The Lieutenant-Governor has decided that it is necessary to maintain the principle that the assignments of the year for the several departments of provincial services shall in no case exceed the amount of the grant from imperial funds, added to the provincial departmental receipts, and to the current surplus of the year under the head of provincial reserve. In past years it has not been equally necessary to adhere strictly to this principle, as there were available balances both in provincial services and in provincial reserve, which could be drawn upon in the event of the current expenditure exceeding the current income. These balances, however, have now been absorbed by the demands of the late famine, and it is essential to the maintenance of a financial equilibrium that the expenditure should be kept within the bounds of the receipts.

4. The Lieutenant-Governor accordingly desires to place upon record this expression of his conviction that there is no probability that the grant from provincial services to the Public Works Department for provincial public works will, for some years to come, exceed a sum of 25 lakhs of rupees, inclusive of the departmental receipts. This amount is not intended to be inclusive of any contributions which the Department of Public Works may receive from other sources, nor does it include expenditure from local funds; but it represents the sum which the Government of Bengal will probably be able to grant from provincial services for provincial public works. It is desirable that the Secretary in the Public Works Department should arrange the strength of his establishments in such a way as best to utilize an assignment of the amount indicated above; and the Lieutenant-Governor desires that such modifications as may thus be rendered necessary may be carried into effect with as little delay as possible.

ORDERED.—That a copy of this Resolution be forwarded to the Secretary to this Government in the Department of Public Works for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 1135.

COPY forwarded to the Secretary to the Government of Bengal, Public Works Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 12th April 1876.

F. B.—Reg. No. 1084.

120

No. 257A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works (Accounts) Department, under date the 22nd March 1877.

Read again Resolution No. 1702 of 31st March 1875 regarding periodical repairs to buildings and roads in Bengal.

Read Resolution of the Financial Department of this Government dated the 22nd February 1877, received with that Department's endorsement No. 570, on the estimates of receipts and expenditure from Provincial Services in Bengal for the year 1877-78, in which an assignment of Rs. 24,84,338 has been made to the Public Works Department for expenditure on Provincial Public Works during the year.

Read also Budget-Estimate of this Government for Provincial Public Works for 1877-78, which has been prepared in this Office from the Returns submitted by the Superintending Engineers of Circles, as well as the information furnished by the Heads of Departments.

Provincial Public Works Budget for 1877-78.

Remarks.—The amount made available for Provincial Public Works by the Resolution of the Financial Department of this Government which has just been read is apparently Rs. 84,662 less than the sum granted for the current year, but it is in reality only Rs. 69,000 less, as the difference Rs. 15,662 has been transferred from the Public Works to the Printing Budget, it having been considered desirable to have all the printing charges of this Government collected in one Budget.

2. The grant (Rs. 24,84,338) which has been assigned to Provincial Public Works is the least that has yet been given for the purposes which have to be provided for in this Budget, and is very inadequate to meet the essential requirements of the various branches of the administration in regard to buildings.

3. The difficulties regarding funds which arise from the reduced grant have been increased by two circumstances over which this Government has no control. The decrease in the grant has produced a surplus of establishment which cannot be reduced by transfer owing to the Public Works Department generally having excess establishments. The Promotion Rules of 1874 prevent establishments being quickly reduced to proper proportions. Undue numbers have to be retained in the higer grades of each branch of the establishment; and it is to this cause that it has been necessary of late to require Officers holding the rank of Executive Engineers to perform the duties appertaining to the junior grade of Assistant Engineers. Some relief will probably be experienced in consequence of a number of Officers having or being about to apply for furlough during the approaching financial year; but, owing to the Promotion Rules already noted, the relief to the departmental finances will not be very great.

4. The grant has been apportioned as follows:—

	Works.		
	Original.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	4,53,200	2,84,977	7,38,177
Communications	98,711	8,71,550	9,70,261
Miscellaneous Public Improvements.. ..	6,500	.....	6,500
	5,58,411	11,56,527	17,14,938
Establishments	..	..	7,35,800
Tools and Plant	..	..	33,600
Stock	..	..	.....
Total ..	..	..	24,84,338

12/

ORIGINAL WORKS.

5. The amount available for Original Works (Rs 5,58,411) is Rs. 1,32,329 less than the grant for the preceding year, and is distributed as follows :—

Sub-Heads.	Grant.		More.	Less.
	1877-78.	1876-77.		
	Rs.	Rs.	Rs.	Rs.
Jails	1,82,100	1,91,600	...	9,500
Registration	41,400	38,718	2,682	...
Police	22,000	34,500	...	12,500
Medical	15,000	40,700	...	25,700
Education	25,000	67,500	...	42,500
Other Buildings	1,67,700	1,55,247	12,453	...
Communications	98,711	1,48,651	...	49,940
Miscellaneous Public Improvements ..	6,500	13,824	...	7,324
Total Civil Buildings	4,53,200	5,28,265	...	75,065
Communications	98,711	1,48,651	...	49,940
Miscellaneous Public Improvements ..	6,500	13,824	...	7,324
Total ..	5,58,411	6,90,740	...	1,32,329

6. With a grant so small as that for this Budget, it has been impossible to provide for many works of undoubted urgency as well as of great necessity. Important works in progress should be completed, and to distribute the available balance generally to those works which the other Departments of this Government have considered most urgent.

7. The Midnapore Central Jail is completed. The amount entered is to perfect the water-supply, which is essential.

8. The worksheds at Hazaribagh were held in abeyance pending some discussion, and the entry made is to complete them.

9. Progress will be made with the Buxar Central Jail, also with the Burrisal, Rampore Beauleah and Rungpore District Jails.

10. The Juvenile Reformatory at Alipore is provided for.

11. It has not been possible to do more for Lock-ups than provide for completion of that at Ungool.

12. The requirements of the Registration Department have been met in full; those of the Police only in part.

13. The greater part of the works under the head "Education" will be met from "contributions."

14. A considerable sum is entered for substituting stone for brick metal on several roads where the latter cannot stand the traffic; this measure is unavoidable and in the interests of economy.

15. Under the head "Miscellaneous Public Improvements" the coal drift in the Darjeeling Hills is to be continued with the view of testing the coal procurable in that locality.

16. In order that the exact position of works in progress may be known at an early date, Superintending Engineers will see that every endeavour is made to submit as soon as possible after the 1st April next the usual statements of expenditure on works in progress as ordered in paragraph 9 of orders No. 3580 of 28th May 1874. The sum necessary for closing up these works and settling outstanding liabilities will, as far as possible, be met from the grants for Minor Works; but it is a matter of very great importance that all demands of the sort should be known to Government at an early date.

REPAIRS.

17. This head shows an increase of Rs. 1,02,973, which is due to increased expense under the head of "Communication," which will be noticed further on.

18. The repairs to Civil Buildings show a decrease as compared with the preceding year. It is hoped that the decrease will continue, as the system of methodical repair of buildings is better understood and worked up to. A proper system of repairs is of very great importance as regards economy, the comfort of those occupying buildings, the calls upon the time of Public Works Officers, and the efficiency of the buildings. The small number of Original Works in the Budget will leave more than usual time at the disposal of Executive Engineers, and the Lieutenant-Governor requests that they and the Superintending Engineers will personally look very closely into all repair operations, seeing that only what is essential is done, taking all possible measures for and bringing the repairs of buildings into proper system.

19. The entries for repair of building have been, as far as possible, determined with reference to the system which it is desired to introduce as laid down in Resolution No. 1702 dated 31st March 1875; but Superintending Engineers are to understand that they are at liberty to make such alterations in the items set down for the Civil Buildings in their Circles as may appear necessary to carrying out the new system, and to maintaining the buildings, the total grant for their Circle not being exceeded. Superintending Engineers are expected to arrange for the efficient repair of the buildings in their Circles within the total of the grant now made for that purpose.

20. The sum allotted to repairs of Communications is greater than that of last year by Rs. 1,21,716, and remark seems called for in regard to this heading.

21. The rule which requires such work as substituting one kind of work of metal for another to be treated as an Original Work tends to reduce the repair allotment; but as the amount appropriated to this purpose in the present year is but little in excess of that of the preceding year, this consideration is not of much consequence in considering the increase or decrease in the cost of road repairs for this year. The cause of the increase is mainly due to providing for a large amount of metal for the Patna Branch Road, no renewal metal having been provided in last year's Budget-Estimate, as it was considered probable that the proposed Railway to Gya would be commenced during the year. Renewed application, which it is hoped will prove successful, has been made to the Government of India regarding this Railway, and pending orders on that reference the Superintending Engineer will understand that the amount entered for metal collection in the Patna Branch Road is not to be considered available for expenditure.

22. In addition to this cause of increase it has been necessary at the last moment to make an addition of Rs. 37,000 for metal required for the Orissa Roads, as the Superintending Engineer have reported on return from inspection that there had been an increased amount of grain traffic into Ganjam, in consequence of the famine in the districts of the Madras Presidency, and a large traffic in salt by the return carts. The result of this unusual traffic having been to cut up and almost destroy the road, it is imperative to collect a much larger quantity of metal than usual.

23. In pursuance of the system which has of late been introduced regarding repairs, the requirements of the various provincial roads have been more closely looked into than usual, and the grants are believed to be more than usually accurate. Some entries show increases, some decreases, as regards previous Budgets; but the result points to better maintained and less expensive roads in future.

ESTABLISHMENT.

24. The total cost of establishment has been reduced by more than two lakhs of rupees as compared with last year.

TOOLS AND PLANT.

25. The grant is Rs. 1,500 less than for the preceding year.

ORDER.—Ordered that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the several Superintending Engineers of Public Works Circles in Bengal, to the Examiner of Public Works Accounts in Bengal, and to the Accountant-General of Bengal, for information and guidance.

Ordered that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the several Commissioners of Divisions; to the Inspector-General of Jails, Lower Provinces; to the Inspector-General of Police, Lower Provinces; to the Inspector-General of Registration, Lower Provinces; to the Surgeon-General, Indian Medical Department, and to the Director of Public Instruction, for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the Financial, Revenue, Judicial and General Departments of this Government for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the Joint Secretary of this Department in the Irrigation Branch for information.

By Order of the Lieutenant-Governor of Bengal,

J. E. T. NICOLLS, *Major-Genl., R. E.,*

Secretary to the Government of Bengal
in the Public Works Department.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICE BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1877-78.

CALCUTTA,
The 22nd March 1877.

J. E. T. NICOLLS, Major-Genl., R. E.,
Secy. to Govt. of Bengal, P. W. D.

CONTENTS.

	PAGE.
Budget-Estimate of Revenue from Public Works under Provincial Services	2
Ditto ditto Expenditure ditto	3
DETAILS OF BUDGET-ESTIMATE OF EXPENDITURE—	
PART I.—Detail of Estimate for Original Works	4 to 9
„ II.— Ditto for Repairs	10 to 41
„ III.— Ditto for Establishment	42 to 47
„ IV.— Ditto for Tools and Plant	48
„ VI.—Detail of Estimate for Stock and Suspense	49
APPENDICES TO ABOVE—	
APPENDIX A.—Distribution of the grant by Departments	*Vide* end of Budget-Estimate.
„ C.—Distribution of provision for Establisment	
„ D.—Estimated account of total receipts and total expenditure of the Province for the years 1876-77 and 1877-78	

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF PROVINCIAL SERVICE PUBLIC WORKS REVENUE IN BENGAL FOR THE YEAR 1877-78.

BUDGET-ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1877 TO 31ST MARCH 1878.

	Budget-Estimate, 1877-78.	Budget-Estimate, 1876-77.	Regular Estimate, 1876-77.
	Rs.	Rs.	Rs.
Rents of quarters for Officers, the return from which are expected to yield interest on the cost of construction	...	...	...
Rents of buildings, the returns from which are not expected to yield any interest on the cost of construction	44,000	47,000	44,000
Casual rents of Buildings	2,000	...	2,000
Sales of Buildings	600	1,000	600
Ditto of Tools and Plant	4,000	5,000	4,000
Ditto of Produce	1,800	1,000	1,800
Ditto of old materials	2,000	2,000	2,500
Value of materials received from old building	1,000	...	6,000
Unclaimed Deposits	600	...	1,100
Fines, refund and Miscellaneous	13,000	13,000	13,000
Addition made by the Revenue Department of this Government..	24,000	...	...
Total .. Realized in Public Works Department..	93,000	69,000	75,000
Total .. Ditto in Civil Department.. ..	...	...	...
Total .. Total ..	93,000	69,000	75,000

127

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF EXPENDITURE ON PUBLIC WORKS FROM PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR FROM 1ST APRIL 1877 TO 31ST MARCH 1878.

	Reference to detailed Estimate.	Budget-Estimate, 1877-78.	Budget-Estimate, 1876-77.	Regular Estimate, 1876-77.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4 to 7	4,53,200	5,28,265	
Communications	6 to 9	98,711	1,48,651	
Miscellaneous Public Improvements	8 & 9	6,500	13,825	
		5,58,411	6,90,740	
REPAIRS.				
Civil Buildings	10 to 26	2,84,977	2,03,395	
Communications	27 to 36	8,71,550	7,49,834	
Miscellaneous Public Improvements	36 & 37	...	10,325	
		11,56,527	10,53,554	
TOTAL WORKS AND REPAIRS.				
Civil Buildings	.....	7,38,177	8,21,660	
Communications	.....	9,70,261	8,98,485	
Miscellaneous Public Improvements	.....	6,500	24,149	
		17,14,938	17,44,294	
Establishment	42 to 47	7,35,800	7,89,606	
Tools and Plant	48	33,600	35,100	
Stock and Suspense	49	.....	.....	
GRAND TOTAL ..	.....	24,84,338	25,69,000	

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

	1877-78.						Budget-Estimate, 1876-77.	Regular Estimate, 1876-77.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
PROVISION FROM PROVINCIAL SERVICES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ..	5,58,411	11,56,527	7,35,800	33,600	...	24,84,338	25,69,000	
In England ..	...	...	...	...	...	...	...	
Total as above ..	5,58,411	11,56,527	7,35,800	33,600	...	24,84,338	25,69,000	
PROVISION FROM CONTRIBUTIONS—								
In India ..	45,000	...	...	...	...	45,000	94,392	
GRAND TOTAL ..	6,03,411	11,56,527	7,35,800	33,600	...	25,29,338	26,63,392	

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Churches ..	Burdwan ..	Soory ..	1	Constructing a Churrch for sittings ..
	Orissa ..	Balasore ..	2	Ditto ditto for 32 ditto .. .. ..
	Dinagepore ..	Julpigoree ..	3	Ditto ditto for 40 ditto .. .. ..
Burial-grounds	3rd Calcutta ..	Calcutta ..	4	Enclosing the piece of land required to be taken up for the enlargement of the Cemetery in the Lower Circular Road .. .. ..
Central Jails ..	Burdwan ..	Midnapore ..	5	Constructing buildings for the Central Jail ..
	Hazaribagh ..	Hazaribagh ..	6	Ditto ditto ditto ..
	Patna ..	Buxar ..	7	Alterations to Stud Stables at Buxar for Central Jail
	" ..	" ..	8	Constructing boundary wall round the site selected for the Central Jail with masonry sentry-boxes and an entrance gate with guard-room and Office-room on each side .. ..
District Jails ..	3rd Calcutta ..	Alipore ..	9	Converting the Jail Hospital into a Reformatory School and constructing a residence for the Manager of the Institution .. ..
	Dacca ..	Burrisal .	10	Constructing new works in the Burrisal Jail ..
	Dinagepore ..	Rampore Bauleah	11	Certain additions to Jail.. .. ..
	" ..	Rungpore ..	12	Constructing an additional (two-storied) barrack to contain 146 men in the Jail .. ..
Lock-ups ..	Orissa ..	Ungool ..	13	Ditto 3rd Class Lock-up.. .. ..
	" ..	" ..	14	Minor Works (Jails) .. .. ..
Police ..	Dacca ..	Burrisal ..	15	Constructing a Police Hospital with two verandahs to contain 20 men .. ..
	Chittagong ..	Demagree ..	16	Ditto a new Bungalow for the Assistant Superintendent of Police .. .. ..
	Bhagalpur ..	Doomka ..	17	Ditto a Residence for the Superintendent of Police
	Mozufferpore ..	Durbhunga ..	18	Ditto Police Lines .. .. ..
	" ..	" ..	19	Minor Works (Police) .. .. ..
Registration ..	Burdwan ..	Burdwan ..	20	Constructing a Registration Office .. ..
	Hazaribagh ..	Lohardugga ..	21	Ditto ditto .. ..
	Dacca ..	Furreedpore ..	22	Ditto ditto .. ..
	" ..	Burrisal ..	23	Ditto ditto .. ..
	Chittagong ..	Chittagong ..	24	Ditto an additional room for the Registration Office including one record-rack .. ..
	" ..	Noakholly ..	25	Ditto a Registration Office .. ..
	Ganges & Darjeeling Road.	Purneah ..	26	Additions to Magistrate's Cutcherry for accommodation of Registration Office .. ..
				Carried over ..

OF BENGAL.

I.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78.

Amount of Estimate.	Outlay. Actual to end of 1875-76.	Outlay. Probable during 1876-77.	Grant, 1877-78. Amount.	Grant, 1877-78. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
7,000	...	...	7,000		1	Estimate not yet received. Half the estimated amount, or Rs 3,500, will be granted by Government, and the other half will be met from contributions.
4,000	...	...	4,000		2	Ditto ditto. Of the estimated amount Rs. 2,000 will be the Government grant towards the building, and the balance will be met from "Contributions"—
7,212	...	212	7,000		3	Estimate sanctioned in Bengal Government's No. 3493B. of 16th November 1876. Of the estimated amount Rs. 4,712 will be the Government grant (*vide* Bengal Government's No. 3497B. of 16th November 1876 to the address of the Government of India, Public Works Department) and Rs 2,500 will be met from contributions. Rs. Provincial ... ... 10,000 Contributions 8,000
				18,000		
...	...	...	19,200		4	Estimate received.
				19,200		
3,78,498	3,30,244	20,000	12,000		5	Revised estimates aggregating Rs. 3,61,415 sanctioned by Government on the 3rd July 1874 and on the 11th March and 21st October 1875. Supplementary estimates aggregating Rs 17,083 sanctioned on the 12th May, 19th July, 21st October and 23rd November 1875 and on the 11th February and 18th August 1876.
1,55,894	2,10,237	14,000	12,000		6	Revised estimate sanctioned in Bengal Government's No. of 2nd May 1874 and supplementary estimate sanctioned on the 28th June 1876. Further revised estimate received.
26,994	1,687	14,907	10,400		7	Revised estimate sanctioned in Bengal Government's No. 365B. of 15th March 1877.
55,694	...	...	50,000		8	Estimate received.
				84,400		
25,000	...	...	22,300		9	Ditto not yet received.
1,33,656	...	...	30,000		10	Ditto received.
30,882	9,850	13,032	8,000		11	Revised estimate sanctioned in Bengal Government's No, 5621 of 30th November 1875.
40,924	...	...	20,000		12	Estimate not yet received.
				80,300		
4,922	1,859	663	2,400		13	Ditto sanctioned in Bengal Government's No. 2524 of 16th April 1874.
				2,400		
...	...	...	15,000		14	
				15,000		
6,500	...	...	6,500		15	Ditto not yet received.
3,580	...	580	3,000		16	Ditto sanctioned in Bengal Government's No. 197B. of 15th February 1877.
7,302	...	...	5,000		17	Ditto not yet received.
10,000	...	...	2,500		18	Ditto ditto.
...	...	...	5,000		19	
				22,000		
4,504	...	...	4,500		20	Ditto sanctioned in Bengal Government's No. 3477B. of 13th November 1876.
9,845	...	...	4,000		21	Ditto not yet received.
9,845	539	7,506	1,800		22	Ditto sanctioned in Bengal Government's No. 2183 of 16th May 1876.
3,591	...	...	3,600		23	Ditto ditto No. 172B. of 13th February 1877.
3,700	...	...	3,700		24	Ditto received.
7,432	715	3,317	3,400		25	Ditto sanctioned in Bengal Government's No. 3580B. of 4th December 1876.
6,909	2,673	2,736	1,500		26	Ditto ditto No. 3517B. of 21st November 1876.
...	...	...	22,500	2,41,300		

130

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—continued.
				Brought forward ..
Registration ..	Dinagepore ..	Dinagepore ..	27	Alteration of new Hajut for Registration ..
	Muzufferpore ..	Chupra ..	28	Ditto of the Opium Jar-shed for Registration Office
			29	Minor Works (Registration) .. ..
Government Colleges.	Patna ..	Patna ..	30	Constructing a Lecture-room and Laboratory for the Patna College .. .. ..
Government Schools.	Dacca ..	Burrisal ..	31	Ditto a new building for the English School ..
	Dinagepore ..	Rungpore ..	32	Ditto ditto ditto .. ..
	Darjeeling ..	Darjeeling ..	33	Ditto a Dining-room for the Bhooteah Boarding-school .. ..
	Bhagalpur ..	Bhagalpur ..	34	Ditto additional buildings for the School-house ..
	Patna ..	Gya ..	35	Additions to the Government English School ..
			36	Minor Works (Education) .. ..
Hospitals and Dispensaries.	3rd Calcutta ..	Dhullundah ..	37	Operating-rooms in connection with Surgical and Female Wards in the Presideny General Hospital.
Medical Colleges and Schools.	1st Calcutta ..	Sealdah ..	38	Constructing Latrines for the Campbell Medical School .. ..
Lunatic Asylums	Nuddea Rivers	Berhampore ..	39	Converting the present solitary cells into open verandah, and fixing iron gratings to southward in the Lunatic Asylum.. .. ..
	Hazaribagh ..	Hazaribagh ..	40	Ditto a Dining Hall in the Lunatic Asylum ..
			41	Minor Works (Medical) .. .. ..
District Court Buildings.	Chittagong ..	Chittagong ..	42	Constructing a new building for the amalgamated office of the Judge and Commissioner ..
	" ..	Ruma ..	43	Ditto a Bungalow for the Sub-Divisional Officer ..
	Dinagepore ..	Dinagepore ..	44	Supplying iron record-racks to the Judge's Court
	Bhagalpur .	Doomka ..	45	Constructing extra accommodation for the Deputy Commissioner .. .. ..
	Gya ..	Aurungabad ..	46	Ditto Sub-Divisional Officer's Residence ..
	" ..	" ..	47	Ditto Sub-Divisional Court-house, Record-room and Treasury .. . ..
	Mozufferpore ..	Gopalgunge ..	48	Ditto Sub-Divisional Residence .. ..
	" ..	" ..	49	Ditto Sub-Divisional Cutcherry .. ..
	" ..	Bettiah ..	50	Additions and alterations to the Sub-Divisional Buildings .. ..
	Orissa ..	Khoorda ..	51	Constructing a Bungalow for the Sub-Divisional Officer .. ..
	" ..	" ..	52	Ditto a new Record-room .. ..
	" ..	Jajporee ..	53	Additions to the Sub-Divisional Residence ..
			54	Minor Works (Other Buildings) .. ..
				Communications.
Metalled and bridged Roads.	Presidency ..	Calcutta and Atcheepore Road.		Road from Calcutta to Atcheepore, being a portion of the Orissa Trunk Road, 14 miles in length, with an average width of 24 feet of which is metalled, and having masonry bridges of feet waterway and culverts of openings—
			55	Works proposed for 1877-78—
				Substituting stone for brick metal on one mile of the road ... ...
				Carried over ..

OF BENGAL.

I.—continued.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78—continued.

Amount of Estimate.	Outlay. Actual to end of 1875-76.	Outlay. Probable during 1876-77.	Grant, 1877-78. Amount.	Grant, 1877-78. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	22,500	2,41,300		
3,925	...	...	3,900		27	Estimate not yet received.
5,000	...	...	5,000		28	Ditto ditto.
...	...	...	10,000		29	
				41,400		
18,000	...	...	18,000		30	Ditto ditto. (To be met from contributions.)
				18,000		
32,000	...	...	5,000		31	Ditto ditto.
29,864	...	...	14,000		32	Ditto ditto. (To be met from contributions.)
5,000	...	...	5,000		33	Ditto ditto.
11,666	...	...	10,000		34	Ditto received. (Half of the amount to be met from contributions.)
5,000	...	...	5,000		35	Ditto not yet received.
				39,000		
...	...	...	5,000		36	Provincial ... ... Rs. 25,000 Contributions... ... ... „ 37,000
				5,000		
6,453	...	4,453	2,000		37	Estimate sanctioned in Bengal Government's No. 3617B. of 7th December 1876.
				2,000		
12,000	...	...	1,000		38	Ditto not yet received.
				1,000		
2,971	...	471	2,500		39	Ditto sanctioned in Bengal Government's No. 323B. of 9th March 1877.
4,500	...	...	4,500		40	Ditto not yet received.
				7,000		
...	...	...	5,000		41	
				5,000		
34,000	...	...	15,000		42	Ditto ditto.
2,500	...	...	2,500		43	Ditto ditto.
11,222	...	5,222	4,000		44	Ditto sanctioned in Bengal Government's No. 252 of 15th January 1875.
6,028	...	3,028	3,000		45	Ditto ditto No. 1762 of 19th March 1874.
4,079	...	579	3,500		46	Ditto ditto No. 2318 of 5th May 1875.
4,861	...	1,085	3,776		47	Ditto ditto ditto.
6,765	1,956	3,309	1,500		48	Ditto ditto No. 2923B. of 13th July 1876.
7,390	...	4,890	2,500		49	Ditto ditto ditto.
2,987	...	987	2,000		50	Ditto ditto No. 3139B. of 28th August 1876.
3,042	...	...	2,500		51	Ditto received.
2,965	...	...	2,500		52	Ditto.
1,023	...	299	724		53	Ditto sanctioned in Bengal Government's No. 6702 of 23rd November 1874.
				43,500		
...	...	...	95,000		54	
				95,000		
Total Civil Buildings...		Provincial Services		4,53,200		Rs. Provincial Services ... ... 4,53,200 Contributions 45,000
		Contributions ..		45,000		
		Total ..		4,98,200		
7,000	...	...	7,000		55	Estimate received.
...	...	...	7,000	...		

132

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—continued.
				Brought forward ..
Metalled and bridged Roads.	Presidency ..	Diamond Harbour Road.		Road from Calcutta to Diamond Harbour, 27½ miles in length, with an average width of feet, of which is metalled, and having masonry bridges of feet waterway and culverts of openings—
				Works proposed for 1877-78—
			56	Substituting stone for brick metal on one mile of the road ... ...
	Darjeeling ..	Darjeeling Hill Cart Road.		Darjeeling Hill Cart Road, 49 miles in length, with an average width of 22 feet, of which 16 is metalled, and having 538 bridges and culverts of an aggregate waterway of 5,279 feet—
				Works proposed for 1877-78—
			57	Widening the road side land near the Kurseong Bazar...
			58	Enlarging and improving drains inside the Hill Cart Road, Upper Section, 20 miles ... ...
	Patna ..	Dinapore and Bankipore Road.		Road from Dinapore to Bankipore, 6½ miles in length, with an average width of feet, of which is metalled, and having masonry bridges of feet waterway and culverts of openings—
				Works proposed for 1877-78—
			59	Substituting Luckeserai stone for brick metal on two miles of the road ... ...
		Dinapore and Railway Station Road.		Road from Dinapore Cantonment to the Dinapore Railway Station, 3½ miles in length, with an average width of feet, of which is metalled, and having masonry bridges of feet waterway and culverts of openings—
				Works proposed for 1877-78—
			60	Substituting Luckeserai stone for brick metal on 1½ miles of the road ... ...
	Gya ..	Sone Causeway	61	Making an overfall opposite to centre sluice at anicut .. ..
			62	Minor Works .. .. ..
				Mis. Pub. Improvements.
Mines ..	Darjeeling ..	Darjeeling ..	63	Excavating coal mine drift at Tyndharia ..
			64	Minor Works .. .. ..

ABSTRACT OF THE

Civil Buildings	
Communications	
Mis. Pub. Improvements	
Total ..	

OF BENGAL.

I—concluded.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78—continued.

Amount of Estimate.	Outlay. Actual to end of 1875-76.	Outlay. Probable during 1876-77.	Grant, 1877-78. Amount	Grant, 1877-78. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	7,000			
7,000	...	...	7,000		56	Estimate received.
8,000	...	...	8,000		57	Ditto not yet received.
5,000	...	...	5,000		58	Ditto ditto.
14,000	...	...	11,000		59	Ditto ditto.
10,000	...	...	8,000		60	Ditto ditto.
9,074	...	...	2,500	48,500	61	Ditto dttto.
...	...	...	50,211	50,211	62	
Total Communications.		Provincial Services		98,711		Provincial Services 98,711
		Contributions ..		...		Contributions ... ...
		Total ..		98,711		
3,400	846	1,054	1,500		63	Estimate sancioned in Bengal Government's No. 418 of 25th January 1875.
...	...	..	5,000	6,500	64	
Total Mis. Pub. Impts.		Provincial Services		6,500		Provincial Services 6,500
		Contributions ..		...		Contributions ... ...
		Total ..		6,500		

GRANTS PROVIDED ABOVE.

Provincial Services.	Contributions.	Total
Rs.	Rs.	Rs.
4,53,200	45,000	4,98,200
98,711	.....	98,711
6,500	.....	6,500
5,58,411	45,000	6,03,411

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Quadrennial.	Total.	Estimate, 1876-77. Amount.	Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue Buildings.	1st Calcutta	Collector's Office at Calcutta ..	300	...	300	200	200	1874-75.
		Court-houses, Treasuries and Record-rooms at—						
	Burdwan..	Burdwan ..	...	...		5,000		1876-77.
		Bankoora ..	400	...		200		1874-75.
		Sooree ..	...	...		100		1875-76.
		Midnapore ..	800	...		200		1874-75.
		Hooghly ..	...	...		5,000		1876-77.
		Howrah ..	...	5,000	6,200	1,500	12,000	Never done.
	Orissa ..	Cuttack ..	600	...		300		1874-75.
		Pooree ..	400	...		200		Ditto.
		Balasore ..	100	...	1,100	100	600	1875-76.
	Hazaribagh	Hazaribagh ..	300	...		100		1875-76.
		Ranchee ..	600	...		100		Never done.
		Chybassa ..	...	800		100		Ditto.
		Purulia ..	...	3,000	4,700	...	300	Not known.
	Presidency	Alipore ..	...	...		11,000		1876-77.
		Kishnaghur ..	...	7,500		...		Not known.
		Jessore ..	...	5,000	12,500	...	11,000	1875-76 partially.
	Nuddea Rivers.	Berhampore ..	...	...	...	3,500	3,500	1876-77.
	Dacca ..	Dacca ..	300	...		300		1874-75.
		Furreedpore ..	...	2,000		2,000		1871-72.
		Burrisal ..	...	...		100		1876-77.
		Mymensingh ..	...	5,000		1,000		Partially in 1874-75.
		Comillah ..	400	...	7,700	300	3,700	1873-74.
	Chittagong	Chittagong ..	2,250	...		200		1875-76.
		Noakholly ..	500	...		200		Ditto.
		Rungamattee ..	...	...	2,750	...	400	Not known.
	Dinagepore	Dinagepore ..	600	2,000		1,000		Ditto.
		Bauleah ..	200	...		200		1875-76.
		Rungpore ..	1,000	...		3,500		1876-77.
		Bogra ..	...	2,000		500		Not known.
		Pubna ..	...	2,000		200		Ditto.
		Julpigoree ..	600	...	8,400	500	5,900	Not stated.
	Darjeeling	Darjeeling ..	...	...	...	1,000	1,000	Biennial repairs carried out in 1876-77.
	Bhagalpur.	Monghyr ..	200	1,000		300		Partially done in 1874-75.
		Bhagalpur ..	200	3,400	4,800	1,200	1,500	Never done.
	G. and D. Road.	Purneah ..	...	3,500		600		1873-74.
		Malda ..	200	...	3,700	1,500	2,100	1876-77.
		Carried over ..	...	...	52,150	...	42,200	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	52,150	...	42,200	
Land Revenue Buildings.	Patna ..	Court-houses, Treasuries and Record-rooms at—						
		Bankipore ..	400	...		3,000		1875-76 & 1876-77.
		Arrah ..	300	...		2,200		1876-77.
		Buxar ..	100	...		200		Ditto.
		Gya ..	...	1,084		500		Not stated.
					1,884		5,900	
	Mozufferpore.	Mozufferpore ..	...	4,000		3,000		1873-74.
		Chuprah ..	...	2,000		500		Ditto.
		Motiharee ..	150	1,500		200		Ditto.
					7,650		3,700	
	Burdwan..	Circuit-houses at—						
		Burdwan ..	...	...		2,000		1876-77.
		Bankoora ..	50	...		...		1874-75.
		Sooree	...	...		...		1875-76.
		Midnapore ..	...	500		50		1873-74.
					550		2,050	
	Orissa ..	Cuttack ..	150	...		50		1874-75.
		Ungool ..	200	...		300		1876-77.
		Pooree .	200	...		50		1874-75.
		Balasore ..	250	...		50		1875-76.
					800		450	
	Hazaribagh	Hazaribagh ..	200	...		800		1876-77.
		Purulia ..	200	..		...		1875-76.
		Chybassa ..	...	250		...		Not known.
					650		800	
	Presidency	Kishnaghur ..	...	...		1,000		1876-77.
		Jessore ..	400	...		...		Ditto.
					400		1,000	
	Nuddea Rivers.	Berhampore ..	...	1,500		50		1873-74.
					1,500		50	
	Dacca ..	Furreedpore ..	...	...		400		Not stated.
		Burrisal ..	...	...		50		Ditto.
		Mymensingh ..	...	1,000		50		1874-75.
		Comillah ..	100	...		50		1874-75 partially
					1,100		550	
	Chittagong	Chtitagong ..	50	...		50		1875-76.
		Noakholly ..	100	...		50		Ditto.
		Sandeep Island ..	100	...		50		Ditto.
		Kassalong ..	...	...		...		Not known.
					250		150	
	Dinagepore	Dinagepore ..	200	...		50		1875-77.
		Bauleah ..	50	...		50		Ditto.
		Rungpore ..	100	...		300		1876-77.
		Bogra ..	100	...		300		Not known.
		Pubna ..	...	500		100		Ditto.
		Julpigoree ..	300	...		...		Biennial repairs done in 1875-76.
		Buxa ..	400	...		...		Not known.
					1,650		800	
	Darjeeling	Darjeeling ..	...	800		800		Biennial repairs done in 1875-76.
					800		800	
		Carried over ..	...	...	69,384	...	58,450	

136

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Quadrennial.	Total.	Estimate, 1876-77. Amount.	Total.	Quadrennial Repairs which last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	69,384	...	58,450	
Land Revenue Buildings.	Bhagalpur	Circuit-houses at—						
		Monghyr ..	50	700		200		Partly in 1874-75.
		Bhagalpur ..	100	...		400		1876-77.
		Deoghur ..	200	...	1,050	200		Never done.
							800	
	G. and D. Road.	Purneah ..	200			100		1874-75.
		Maldah ..	100	...	300	600		1876-77.
							700	
	Patna ..	Arrah ..	100	...		500		1876-77.
		Gya ..	...	300		100		Not stated.
					400		600	
	Mozufferpore.	Mozufferpore ..	100	...		100		1873-74.
		Chuprah ..	200	...		500		1876-77.
		Motiharee ..	150	...		500		Not known.
					450		1,100	
Excise Buildings.	1st Calcutta	Distilleries at—						
		Manictollah ..	100	2,000		3,000		Partially in 1872-73.
					2,100		3,000	
	3rd ditto ..	Kidderpore ..	300	1,000		300		1872-73.
					1,300		300	
	Burdwan ..	Hooghly ..	...	...		...		Never done.
		Mahesh ..	...	...		...		Ditto.
		Sulkea ..	...	...		...		Ditto.
					...		...	
	Orissa ..	Cuttack ..	...	300		100		1873-74.
					300		100	
	Presidency	Mohungunge ..	...	...		...		1875-76.
					...		...	
	Dacca ..	Dacca ..	100	...		100		1874-75.
		Moonsheegunge ..	100	...		...		Never done.
		Shome ..	...	...		...		Completed in 1875-76.
					200		100	
	Dinagepore	Serajgunge ..	100	...		...		Never done.
					100		...	
	Mozufferpore.	Chuprah ..	...	400		...		Never done.
					400		...	
	Patna ..	Gya ..	150	...		150		Not stated.
					150		150	
Customs Buildings.	1st Calcutta	Customs Buildings at—						
		Calcutta ..	1,000	5,000		15,500		Partially in 1876-77.
					6,000		15,500	
	Presidency	Diamond Harbour ..	100	...		...		Not known.
					100		...	
	Chittagong	Chittagong ..	50	...		50		1875-76.
					50		50	
		Carried over ..	...	...	82,284	...	80,850	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	82,284	...	80,850	
Residence for Local Govt.	3rd Calcutta	Lieutenant-Governor's Residence at Alipore ..	7,000	...	7,000	7,400	7,400	Never done.
Secretariat Offices.	1st Calcutta	P. W. D. Secretariat, Writers' Buildings ..	1,000	4,000	5,000	14,000	14,000	Partially in 1876-77.
	3rd ditto ..	General Secretariat, Sudder Street ..	200	2,800	3,000	4,200	4,200	Ditto.
Board of Revenue Buildings.	1st Calcutta	Board of Revenue Office at Calcutta	500	...	500	500	500	1874-75.
High Court Buildings.	1st Calcutta	High Court Buildings at Calcutta	10,000	...	10,000	...	...	Never done.
Small Cause Court Buildings.	1st Calcutta	Small Cause Court Buildings at— Calcutta ..	500	...		...		Never done.
		Sealdah ..	1,000	...	1,500	900	900	1874-75.
District Court Buildings.	Circular & Eastern Canals Division.	Sub-Divisional Residences at— Busseerhat ..	200	...		500		1876-77.
		Satkhira ..	...	800		100		1870-71.
		Khoolnah ..	700	...		700		1876-77.
		Bagirhaut ..	200	...	1,900	700	2,000	Ditto.
	Burdwan..	Cutwa ..	...	1,000		...		Never done.
		Culna ..	...	2,000		...		Ditto.
		Bood-Bood ..	1,000	...		...		Ditto. This is thatched building.
		Ramgunge ..	...	...		2,000		1876-77.
		Jehanabad ..	...	2,000		2,000		Never done.
		Ghattal ..	200	...		...		Ditto.
		Tumlook ..	800	...		200		1873-74.
		Gurbetta ..	...	...		100		1874-75.
		Serampore ..	...	...		...		1875-76.
		Moisrekha ..	100	...	7,100	100	4,400	Never done.
		Carried over ..	...	...	1,18,284	...	1,14,250	

138

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Quadrennial.	Total.	Estimate, 1876-77. Amount.	Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward..	...	...	1,18,284	...	1,14,250	
District Court Buildings.	Orissa ..	Sub-Divisional Residences at—						
		Jajepore ..	250	...		500		Never done.
		Kendraparah ..	250	...		500		Ditto.
		Jugguttsingpore ..	250	...		500		Ditto.
		Khoordah ..	300	...		200		Ditto.
		Bhuddruck ..	300	500		600		Partially in 1876-77.
					1,850		2,300	
	Hazaribagh	Burhee ..	200	...		900		1876-77.
		Pachamba ..	...	...		...		Not known.
		Chuttra ..	...	...		...		Ditto.
		Gobindpore ..	300	...		...		1875-76.
					500		900	
	Presidency	Barripore ..	...	400		...		Not known.
		Diamond Harbour ..	...	...		...		1875-76.
		Barrackpore ..	...	...		800		1876-77.
		Baraset ..	...	...		3,000		Ditto.
		Bongong ..	...	600		...		Not known.
		Meherpoor ..	100	...		...		1875-76.
		Chooadanga ..	150	...		...		Ditto.
		Kooshtea ..	...	...		1,400		1876-77.
		Ranaghat.. ..	...	...		1,000		Ditto.
		Narail ..	...	1,000		...		Not known.
		Jhenidah ..	...	1,000		...		Ditto.
		Magoorah ..	...	600		...		Ditto.
					3,850		6,200	
		Junghypore ..	100	...		200		1874-75.
	Nuddea Rivers.	Lallbagh ..	100	...		100		1873-74.
					200		300	
	Dacca ..	Moonsheegunge ..	50	...		...		1875-76.
		Manickgunge ..	200	...		...		Ditto.
		Jamalpore ..	...	1,000		100		Never done.
		Brahmunberiah ..	150	...		100		Ditto.
		Goalundo ..	...	100		100		Ditto.
		Perozepore ..	...	...		100		1876-77.
		Madareepore ..	...	200		200		1871-72.
					1,700		600	
	Chittagong	Coxe's Bazar ..	...	...		500	500	1876-77.
	Bhagalpur.	Begooserai ..	50	350		100		Partly done in 1874-75.
		Jamooee ..	100	400		100		Ditto.
		Soopool ..	75	300		100		Never done.
		Muddehpore ..	200	...		100		1876-77.
		Banka ..	75	300		100		Never done.
		Deogurh ..	200	...		150		1876-77.
		Doomka ..	350	...		500		Never done.
		Godda ..	125	...		150		Only lately renewed.
		Pakour.. ..	200	...		150		Never done.
		Jamtara ..	150	...		150		Ditto.
					2,875		1,600	
	G. and D. Road.	Kishengunge ..	300	...		2,000		1876-77.
		Bussuntpore ...	400	...		100		Temporary buildings in 1874-75.
					700		2,100	
		Carried over ..	...	...	1,29,959	...	1,28,750	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,29,959	...	1,28,750	
District Court Buildings.	Dinagepore	Sub-Divisional Residences at—						
		Nattore ..	600	...		200		Unknown.
		Seraigunge ..	800	...		200		Ditto.
		Julpigoree ..	400	...		200		Ditto.
					1,800		600	
	Patna ..	Barh ..	100	...		200		1876-77.
		Behar ..	100	...		400		Ditto.
		Sasseram ..	...	200		100		Not known.
		Bhoobooah ..	...	200		50		Ditto.
		Nowada ..	130	...		100		Not stated.
		Jehanabad ..	100	...		100		Ditto.
					830		950	
	Mozufferpore.	Bettiah ..	200	...		800		1876-77.
		Allygunge (Sewan) ..	200	...		400		Ditto.
		Durbhunga ..	200	...		200		1873-74.
		Modhoobunnee ..	200	...		200		Ditto.
		Tajpore ..	...	500		200		Ditto.
		Seetamurhee ..	200	...		300		Ditto.
		Hajeepore ..	200	...		250		Ditto.
					1,700		2,350	
		Churches.						
Churches ..	1st Calcutta	St. Johns' .. (Calcutta.)	300	...		5,300		1875-76.
		St. Andrew's .. (Calcutta.)	100	...				1876-77.
					400		5,300	
	3rd ditto..	St. James' .. (Calcutta.)	500	2,000		500		1873-74.
		St. Stephen's .. (Calcutta.)	200	...		2,400		1876-77.
					2,700		2,900	
	Burdwan..	Ranigunge ..	...	...		...		Ditto.
		Midnapore ..	100	...		...		Never done.
		Serampore ..	...	...		...		1875-76.
		Chinsurah ..	...	500		...		Never done.
		Howrah ..	...	...		...		1875-76.
					600		...	
	Orissa ..	Cuttack ..	...	...		400		1876-77.
		Pooree ..	50	...		50		1873-74.
					50		450	
	Nuddea Rivers.	Berhampore ..	75	...		...		1874-75.
					75		...	
	Dacca ..	Dacca ..	200	...		100		1873-74.
		Comillah ..	50	...		...		New building completed in 1875-76.
		Burrisal ..	...	...		50		1876-77.
		Mymensingh ..	...	800		100		1874-75.
					1,050		250	
	Chittagong	Chittagong ..	50	...		50		1875-76.
					50		50	
		Carried over ..	...	...	1,39,214	...	1,41,600	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,39,214	...	1,41,600	
Churches ..	Bhagalpur	Churches at—						
		Monghyr ..	50	400		50		Never done.
		Bhagalpur ..	50	800		100		Ditto.
					1,300		150	
	Darjeeling	Darjeeling ..	300	...		100	..	Not stated.
					300		100	
	G. and D. Road.	Purneah ..	200	...		100		No record.
					200		100	
	Patna ..	Bankipore ..	50	...		500		1876-77.
		Goolzarbagh ..	50	...		500		Ditto.
		Arrah ..	50	...		25		1875-76.
		Buxar ..	30	...		25		Ditto.
		Gya ..	50	...		100		Not stated.
					230		1,150	
	Mozufferpore.	Motiharee ..	100	...		300		1876-77.
		Mozufferpore ..	200	...		200		1873-74.
					300		500	
Burial-grounds.	3rd Calcutta	Cemeteries at—						
		Calcutta, Lower Circular Road ..	500	...		1,000		1874-75.
		Kidderpore ..	...	200		200		1873-74.
					700		1,200	
	Burdwan..	Burdwan ..	...	...		...		Never done.
		Raneegunge ..	...	...		...		1876-77.
		Bankoora ..	25	...		50		Never done.
		Sooree ..	...	...		...		1875-76.
		Midnapore ..	...	...		50		Never done.
		Kedgeree ..	50	...		50		Ditto.
		Howrah ..	..	...		...		1875-76.
		Serampore ..	...	...		...		Ditto.
					75		150	
	Orissa ..	Cuttack ..	50	...		50		Never done.
		Pooree ..	...	100		25		1873-74.
		Balasore ..	50	...		...		1875-76.
					200		75	
	Hazaribagh	Burhee ..	25	...		50		1870-71.
		Dorunda ..	50	...		...		Not known.
		Chybassa ..	50	...		...		1870-71.
					125		50	
	Presidency	Diamond Harbour ..	...	...		...		1875-76.
		Kishnagurh ..	...	300		...		Not known.
		Coomercolly ..	50	...		...		Ditto.
		Jessore ..	...	...		...		Ditto.
					350		...	
	Nudden Rivers.	Berhampore ..	100	...		100		Never done.
		Kooshbagh and Bowshenabagh Mausoleum	*300	...		300		1869-70.
					400		400	
		Carried over ..	...	...	1,43,394	...	1,45,475	

* Annual grant to be expended by civil officers.

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,43,394	...	1,45,475	
Burial-grounds.	Dacca ..	Cemeteries at—						
		Dacca ..	...	250		25		1874-75.
		Furreedpore ..	...	200		200		Never done.
		Burrisal ..	...	...		...		1876-77.
		Mymensingh ..	...	200		25		1874-75.
		Jamalpore ..	...	100		25		Never done.
		Comillah ..	25	...	775	25	300	1873-74.
	Chittagong	Chittagong ..	50	...		...		1875-76.
		Noakholly ..	50	...	100	...	...	Ditto.
	Bhagalpur	Bhagalpur ..	50	...		100		1876-77.
		Monghyr ..	25	100		50		1870-71.
		Jamalpore ..	25	50		50		Never done.
		Rajmehal ..	50	...		100		1876-77.
		Sahibgunge ..	20	50	370	50	350	Never done.
	Darjeeling.	Darjeeling ..	150	...		100		Not stated.
		Kurseong ..	150	...		50		Ditto.
		Bisserbatty ..	50	...	350	50	200	Ditto.
	Dinagepore	Dinagepore ..	50	...		...		1875-76.
		Rungpore ..	50	...		200		1876-77.
		Bogra ..	50	...		50		Never done.
		Rampore Bauleah ..	..	...		...		1875-76.
		Pubna ..	...	100		25		Not known.
		Buxa ..	...	...	250	200	475	This is a Military Cemetery.
	G. and D. Road.	Purneah ..	50	...		50		No record.
		Titaleah ..	50	...		40		Ditto.
		Maldah ..	...	...	100	50	140	1876-77.
	Patna ..	Bankipore ..	30	...		100		Ditto.
		Patna ..	30	...		100		Ditto.
		Arrah ..	...	100		...		Not known.
		Buxar ..	30	...		10		1875-76.
		Sasseram ..	...	100		50		Not known.
		Gya ..	...	100		50		Not stated.
		Shergotty ..	8	...	398	25	335	Ditto.
	Mozufferpore.	Motiharee ..	...	50		50		1873-74.
		Segowlie ..	...	50		60		Ditto.
		Chuprah ..	...	50		50		Ditto.
		Mozufferpore ..	50	...	200	100	260	Ditto.
Central Jails	Hazaribagh	Central Jail at—						
		Hazaribagh ..	500	...		} 1,000		Not done.
		Penitentiary ..	700	...	1,200		1,000	1875-76.
		Carried over ..	...	...	1,47,137	...	1,48,535	

142

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,47,137	...	1,48,535	
Central Jails	Burdwan..	Central Jails at—						
		Midnapore ..	1,000	...		600		Never done.
					1,000		600	
	Bhagalpur	Bhagalpur ..	100	2,000		650		Ditto.
					2,100		650	
District Jails	3rd Calcutta	District Jails at—						
		Calcutta ..	1,500*	4,000		4,500		*Annually owing to the few prisoners available.
		Alipore ..	400	4,000		5,000		1872-73 ditto.
		Russa ..	600	2,000		400		1871-72 ditto.
					12,500		9,900	
	Burdwan..	Burdwan ..	...	...		5,000		1876-77.
		Bankoora ..	500	...		500		1874-75.
		Sooree ..	...	...		...		1875-76.
		Midnapore ..	1,000	...		1,000		1874-75.
		Hooghly ..	...	...		1,000		Never done.
		Howrah ..	...	...		...		Ditto.
					1,500		7,500	
	Orissa ..	Cuttack ..	200	...		200		1874-75.
		Pooree ..	300	...		200		Never done.
		Balasore ..	100	...		100		1875-76.
					600		500	
	Hazaribagh	Ranchee ..	600	...		100		Never done.
		Chybassa ..	...	2,000		100		Ditto.
		Purulia ..	800	...		100		1875-76.
					3,400		300	
	Nuddea Rivers.	Berhampore ..	300	...		700		Converted into jail in 1873-74 and 1874-75.
					300		700	
	Dacca ..	Dacca ..	...	...		5,000		1876-77.
		Furreedpore ..	...	4,000		4,000		1872-73.
		Burrisal ..	...	...		500		1876-77.
		Mymensingh ..	...	5,000		500		Never done.
		Comillah ..	500	...		400		Partially in 1873-74.
					9,500		10,400	
	Chittagong	Chittagong ..	500	...		500		1875-76.
		Noakholly ..	100	...		150		Ditto.
					600		650	
	Presidency	Kishnagurh ..	800	...		...		1874-75.
		Jessore ..	150	...		...		1875-76.
					950		...	
	Bhagalpur	Bhagalpur ..	250	...		700		1876-77.
		Monghyr ..	50	600		700		Partially in 1874-75.
		Doomka ..	75	...		...		Never done.
					975		1,400	
	Darjeeling	Darjeeling ..	200	...		...		1875-76.
					200		...	
	Dinagepore	Dinagepore ..	600	2,000		500		For quadrennial repairs to Guard-houses, Jailor's quarters, wells and drains. Special repairs to jail wards done in 1875-76.
		Carried over ..	600	2,000	1,80,762	500	1,81,135	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	600	2,000	1,80,762	500	1,81,135	
District Jails	Dinagepore	District Jails at—						
		Rungpore ..	300	...		2,500		1876-77.
		Rampore Bauleah ..	500	...		250		1875-76.
		Julpigoree ..	800	...		800		Not stated.
					4,200		4,050	
	G. and D. Road.	Maldah ..	100	...		1,000		1876-77.
		Purneah ..	...	4,000		600		1872-73.
					4,100		1,600	
	Patna ..	Meetapore and Bankipore ..	300	...		1,300		1876-77.
		Arrah ..	100	...		200		1875-76.
		Gya ..	...	450		300		Not stated.
					850		1,800	
	Mozufferpore.	Motiharee ..	...	1,200		500		1873-74.
		Chuprah ..	..	1,500		500		Ditto.
		Mozufferpore, old and new ..	...	2,000		1,500		Ditto.
					4,700		2,500	
Lock-ups ..	Circular & Eastern Canals.	Lock-ups at—						
		Busseerhaut ..	50	...		400		1876-77.
		Satkhira ..	...	400		100		1870-71.
		Khoolna ..	100	...		500		1876-77.
		Bagirhaut ..	50	...		300		Ditto.
					600		1,300	
	Burdwan	Cutwa ..	...	300		...		Never done.
		Culna ..	...	300		...		Ditto.
		Bood-bood ..	...	500		...		Ditto.
		Raneegunge ..	...	...		3,000		1876-77.
		Jehanabad ..	...	300		...		Never done.
		Serampore ..	...	...		...		Ditto.
					1,400		3,000	
	Orissa ..	Jajepore ..	50	...		200		Repaired annually.
		Kendrapara ..	50	...		200		Ditto.
		Juggutsingpore ..	50			200		Ditto.
		Khoordah ..	50	...		100		Never done.
		Bhuddruck ..	50	...		200		Ditto.
					250		900	
	Hazaribagh.	Burhee ..	...	...		400		1876-77.
		Gobindpore ..	100	...		50		1875-76.
					100		450	
	Nuddea Rivers.	Lallbagh ..	...	...		300		1876-77.
		Moyadapore ..	...	500		200		1872-73.
		Chultea ..	...	...		...		Ditto.
					500		500	
	Dacca ..	Moonsheegunge ..	25	...		...		1875-76.
		Manickgunge ..	...	...		200		Never done.
		Goalundo ..	...	...		...		Not known.
		Jamalpore ..	...	800		100		Never done.
		Brahmunberiah ..	50	...		50		1874-75.
					875		350	
		Carried over ..	...	...	1,98,337	...	1,97,585	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Quadrennial.	Total.	Estimate, 1876-77. Amount.	Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,98,337	...	1,97,585	
Lock-ups ..	Presidency	Lock-up at—						
		Diamond Harbour ..	...	...		...		1875-76.
		Dum-Dum ..	...	...		200		1876-77.
		Baraset ..	...	...		5,000		Ditto.
		Barrackpore ..	...	...		200		Ditto.
		Narail ..	...	250		...		Not known.
		Jhenidah ..	...	200		...		Ditto.
		Magoorah ..	...	1,900		...		Ditto.
		Bongong ..	50	...		...		1874-75.
		Meherpore ..	50	...		...		1875-76.
		Chooadanga ..	50	...		...		Ditto.
		Kooshtea ..	...	...		400		1876-77.
		Ranaghat ..	...	...		300		Ditto.
					2,500		6,100	
	Bhagalpur.	Muddehpoora ..	50	...		500		1876-77.
		Banka ..	25	150		100		Never done.
		Jamooee ..	50	200		100		Not known.
		Doomka ..	75	...		500		Never done.
		Godda ..	75	...		500		Ditto.
		Pakour ..	75	...		50		Ditto.
					700		1,750	
	Dinagepore	Nattore ..	100	...		100		Unknown.
		Serajgunge ..	100	...		100		Ditto.
					200		200	
	G. and D. Road.	Kishengunge ..	100	...		500		1876-77.
		Bussuntpore ..	200	...		...		Temporary building erected in 1874-75.
					300		500	
	Patna ..	Barh ..	25	...		200		1876-77.
		Behar ..	30	...		300		Ditto.
		Dinapore ..	...	100		100		1873-74.
		Buxar ..	30	...		500		1876-77.
		Sasseram ..	...	100		50		Not known.
		Bhabooah ..	...	100		50		Ditto.
		Aurungabad ..	15	...		...		Not stated.
		Jehanabad ..	25	...		100		Ditto.
					425		1,300	
	Mozufferpore.	Bettiah ..	100	...		300		1876-77.
		Sewan ..	100	...		300		Ditto.
		Hajeepore ..	100	...		100		1873-74.
		Durbhunga ..	200	...		200		Ditto.
		Modhoobunnee ..	200	...		200		Ditto.
		Tajpore ..	...	200		100		Ditto.
					900		1,200	
Police ..	1st Calcutta	Police Buildings at—						
		Calcutta ..	700	...		300		1875-76.
		Baliaghatta Road ..	100	...		100		Ditto.
					800		400	
		Carried over ..	...	...	2,04,162	...	2,09,035	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,04,162	...	2,09,085	
Police ..	Circular & Eastern Canals.	Police Buildings at— Kallygunge ..	100	...		50		1875-76.
					100		50	
	Burdwan,,	Bood-bood ..	..	...		...		Never done.
		Raneegunge ..	..	1,000		...		Ditto.
		Baukoora ..	50	...		100		1874-75.
		Bansberiah ..	...	500		...		Never done.
		Chunditollah ..	...	500		...		Ditto.
		Bydyabutty ..	...	500		...		Ditto.
					2,550		100	
	Orissa ..	Cuttack ..	200	...		100		Ditto.
		Pooree ..	200	...		...		Ditto.
					400		100	
	Hazaribagh	Rughoonathpore ..	150	...		...		Ditto.
		Gouraudihee ..	150	...		...		Ditto.
		Palamow ..	200	...		...		Not known.
					500		...	
	Dacca ..	Lallbagh ..	...	...		2,500		1876-77.
		Mymensingh ..	...	...		...		Built in 1875-76.
					...		2,500	
	Chittagong	Rungamattee ..	...	...		...		Not known. These are under the Deputy Commissioner.
		Cassalong ..	...	...		...		
		Burkul ..	...	...		...		
		Chundergona ..	...	...		...		
		Bunderbun ..	...	...		...		
		Mahalcharry ..	...	...		...		
		Coxe's Bazar ..	...	...		...		
		Feskicherra ..	...	...		...		
					...		...	
	Bhagalpur	Bhagalpur ..	100	...		200		1876-77.
		Muddehpoora ..	125	...		...		Built in 1874-75.
		Deoghur ..	...	...		100		Never done.
		Doomka ..	200	...		...		Ditto.
					425		300	
	G. and D. Road.	Purneah ..	100	...		100		1874-75.
					100		100	
	Dinagepore	Rampore Bauleah ..	500	...		100		1875-76.
		Serajgunge ..	150	..		...		Not done.
					650		100	
	Mozufferpore.	Motiharee ..	100	...		...		Made over to Public Works Department in 1875-76.
		Mozufferpore ..	50	...		50		Built in 1873-74.
					150		50	
Registration .	Burdwan .	Registration Office at— Hooghly ..	...	...		...		Never done.
					...		...	
	Presidency	Jessore ..	...	...		...		1875-76.
					...		...	
		Carried over ..	...	...	2,09,037	...	2,12,335	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,09,037	...	2,12,335	
		Colleges and Schools—						
Government Colleges and Schools.	1st Calcutta	Old Presidency College, now Sanscrit College and Hindoo School..	500	12,300		3,000		1873-74.
		Bethune School ..	400	1,000		300		1875-76.
		School at Barrackpore	200	...		100		1874-75.
		New Presidency College	1,000	...		800		Never done.
		Hare School ..	500	...		400		Ditto.
					15,900		4,600	
	3rd ditto..	Madrissa College ..	500	6,000		300		1873-74.
		Kidderpore School ..	...	...		800		Not in statement.
					6,500		1,100	
	Burdwan.	Bankoora School ..	50	...		200		1874-75.
		Sooree ditto ..	...	...		...		1875-76.
		Hooghly College ..	...	...		200		Never done.
		Chinsurah ditto ..	...	2,000		400		Ditto.
		Ooterpara School ..	...	...		...		1875-76.
		Howrah ditto.. ..	...	...		100		Ditto.
					2,050		900	
	Orissa ..	Cuttack College ..	300	...		200		Never done.
		Pooree School ..	...	500		100		1872-73.
		Balasore ditto ..	100	...		100		1874-75.
					900		400	
	Hazaribagh	Hazaribagh School ..	...	...		500		1876-77.
		Ranchee ditto ..	300	...		...		Never done.
		Purulia ditto ..	...	...		...		1875-76.
					300		500	
	Nuddea Rivers.	Berhampore ditto ..	150	...		200		1874-75.
					150		200	
	Dacca ..	Dacca College ..	500	...		200		Partially in 1874-75.
		Burrisal School ..	...	...		200		1876-77.
		Furreedpore ditto ..	...	100		100		Never done.
		Mymensingh ditto ..	...	1,500		100		1874-75.
		Comillah ditto ..	150	...		100		Partially in 1874-75.
					2,250		700	
	Chittagong	Chittagong ditto ..	100	...		100		1875-76.
		Noakholly ditto ..	100	...		100		Ditto.
		Rungamattee ditto ..	...	...		...		Not known.
					200		200	
	Presidency	Baraset ditto ..	...	...		800		1876-77.
		Kishnagurh ditto ..	...	4,000		600		Not known.
		Jessore ditto ..	...	...		800		1876-77.
					4,000		2,200	
	Bhagalpur	Monghyr ditto ..	100	900		200		Partly in 1874-75.
		Bhagalpur ditto ..	100	...		300		1876-77.
		Deoghur ditto ..	150	...		100		Never done.
					1,250		600	
	Darjeeling	Darjeeling ditto ..	100	...		400		Not stated.
		Bhootia Boarding ditto	100	...		50		1875-76.
					200		450	
	Dinagepore	Dinagepore ditto ..	200	...		50		1875-76.
		Rampore Bauleah ditto	300	...		...		Ditto.
		Pubna ditto ..	300	...		100		Not known.
					800		150	
		Carried over ..	...	...	2,43,537	...	2,24,335	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,43,537	...	2,24,335	
Govt. Colleges and Schools.	G. and D. Road.	Maldah Schools ..	100	...		500		1876-77.
		Purneah ditto ..	...	1,500		100		1869-70.
					1,600		600	
	Patna ..	Patna College ..	200	...		1,200		1875-76.
		Arrah School ..	100	...		600		1876-77.
		Gya ditto.. ..	...	210		100		Not stated.
					510		1,900	
	Mozufferpore.	Motiharee ditto ..	200	...		200		Ditto.
		Chuprah ditto ..	300	...		700		Ditto.
		Mozufferpore ditto ..	...	500		200		1873-74.
					1,000		1,100	
Hospital and Dispensaries	1st Calcutta	Medical College Hospital	4,000	...		11,000		1875-76.
		Campbell Hospital and Superintendent's and Apothecaries' Residences	1,700	3,500		5,000		Campbell School and Apothecary's Residence in 1876-76. Superintendent's Residence in 1873-74.
					9,200		16,000	
	3rd ditto ..	General Hospital, Dhullundah.. ..	2,000	5,000		6,000		1875-76.
					7,000		6,000	
	Burdwan..	Charitable Hospitals at Burdwan ..	...	...		...		Never done.
		Ditto Jehanabad ..	...	...		...		Ditto.
					...		...	
	Orissa ..	General Hospital, Cuttack	250	...		360		1874-75.
		Pilgrims' Hospital at Pooree	...	...		600		1876-77.
		Ditto Bhuddruck ..	150	...		300		Never done.
					400		1,260	
	Hazaribagh	Hospital at Chybassa..	150	...		...		Ditto.
					150		...	
	Chittagong	Ditto Chittagong ..	...	...		...		Ditto.
					...		...	
	Bhagalpur	Temporary accommodation for Medical Officer at Doomka ..	250	...		...		Ditto.
					250		...	
	Darjeeling	Police Hospital at Darjeeling	200	...		...		1875-76.
					200		...	
	Patna ..	Dispensary at Patna ..	50	...		250		1876-77.
		Ditto Dehree ..	...	...		50		Never done.
		Hospital at Gya ..	...	160		...		Not stated.
					210		300	
	Mozufferpore.	Dispensary and Quarters at Chuprah ..	200	...		400		1876-77.
		Ditto Mozufferpore ..	200	...		300		1873-74.
					400		700	
		Carried over ..	...	...	2,64,457	...	2,52,195	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,64,457	...	2,52,195	
Lock Hospital	1st Calcutta	Lock Hospital at Sealdah	400	...	400	200	200	1875-76.
Medical Colleges and Schools.	1st ditto ..	Medical College, Calcutta	5,000	...		1,200		1875-76.
		Campbell School ..	1,500	...	6,500	500	1,700	
	Dacca ..	Medical School at Dacca	300	...	300	...	...	A new temporary building.
	Patna ..	Temple Medical School at Patna	100	...	100	...	...	Never done.
Lunatic Asylums.	3rd Calcutta	Lunatic Asylum at— Dhullundah ..	500	1,000		1,500		1875-76.
		(European) Bhownipore	500	...	2,000	5,500	7,000	1873-74.
	Orissa ..	Cuttack	150	...	150	190	190	1870-71.
	Hazaribagh	Hazaribagh ..	1,500	...	1,500	...	...	Never done
	Nuddea Rivers.	Berhampore ..	200	...		...		1874-75.
		Moydapore ..	...	...	200	3,000	3,000	1876-77.
	Dacca ..	Dacca	...	...	...	3,000	3,000	Ditto.
	Patna ..	Patna	300	...	300	1,250	1,250	1875-76 & 1876-77.
		Carried over ..	...	...	2,75,907	...	2,68,535	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	..	...	2,75,907	..	2,68,535	
Miscellaneous Buildings.	1st Calcutta	Old Sailors' Home ..	200	...	...	6,200	...	1876-77.
		Range of Godowns attached to No. 3, Koyla Ghat Street	...	...		...		Ditto.
		Semaphore Tower at Barrackpore	...	...		300		Ditto.
					200		6,500	
	3rd ditto..	Buildings and works on the Maidan Balustrade ..	3,000	...		2,000		Never done.
		Towers, Pillars and Monuments	200	...		300		Ditto.
					3,200		2,300	
	Burdwan ..	Botanical Gardens at Seebpore	...	...		4,000		1876-77.
		Pucca Ghat at Hooghly ..	...	...		...		Ditto.
		Dwelling-house at Bandel..	...	...		2,500		Ditto.
		Agency Building at Contai	200	...		...		1875-76.
					200		6,500	
	Presidency	Semaphore Tower at Paikpara	...	...		200		1876-77.
		Ditto Sookchur ..	...	...		200		Ditto.
		Ditto Belghuria ..	...	...		200		Ditto.
		Ditto Boorool.. ..	...	200		...		1874-75.
					200		600	
	Chittagong	Chundergona Superintendent's Office	...	...		...		Not known.
		Guest-house for Looshai Chiefs at Rungamattee ..	...	...		...		Ditto.
					...		...	
	Bhagalpur	Fort Bridges at Monghyr..	50	200		100		Not known.
					250		100	
	Dinagepore	Pucca roads in the compound of Court-house at Rampore Bauleah ..	...	1,000		...		Ditto.
					1,000		...	
	Patna ..	Cavalry Barracks at Bankipore	...	100		70		Ditto.
		Infantry Barracks at ditto..	100	...		300		1876-77.
		Fort Building at Buxar ..	150	...		1,000		Ditto.
		Stud Buildings ..	200	...		3,500		Ditto.
					550		4,870	
	Mozufferpore.	Nepaul Frontier boundary pillars . ..	...	60		60		1873-74.
		Carried over ..	...	60	2,81,507	60	2,89,405	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Quadrennial.	Total.	Estimate, 1876-77. Amount.	Total.	Quadrennial Repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	60	2,81,507	60	2,89,405	
Miscellaneous Buildings.	Mozufferpore.	Stud Buildings, &c., at Poosah	1,200	...	1,260	2,500	2,560	Not stated.
Public Works Buildings.	1st Calcutta	Public Works Store-yard at Cooly Bazar ..	500	...	500	100	100	1874-75.
	3rd ditto	Public Works Building at Tolly's Nullah ..	200	...	200	200	200	Not stated.
	Burdwan.	Overseer's Bungalow at Burrakur	200	...		100		Never done.
		Engineer's Godown at Sooree	...	...	200	...	100	1875-76.
	Orissa ..	Public Works Building at Cuttack	...	...	...	500	500	1876-77.
	Hazaribagh	Store Godown at Hazaribagh	...	250		...		1871-72.
		Ditto Purulia ..	...	...		...		Never done.
		Ditto Burrakur ..	...	...	250	...	...	Ditto.
	Dacca ..	Ditto Godown at Comillah.	50	...		...		1875-76.
		Ditto Mymensingh ..	50	...	100	...	...	Temporary building.
	Bhagalpur.	Ditto Monghyr ..	25	100		50		1872-73.
		Ditto Bhagalpur ..	25	200		25		Never done.
		Ditto Deogurh ..	50	...	400	...	75	Ditto.
	G. and D. Road.	Ditto Purneah ..	50	...	50	50	50	1872-73.
	Patna ..	Ditto Bankipore ..	150	...		300		1876-77.
		Ditto Arrah	30	...		...		1875-76.
		Ditto Buxar	30	...		5		Not known.
		Public Works Store Godown at Gya ..	...	100	310	...	305	Not stated.
	Mozufferpore.	Overseer's Bungalow at Mozufferpore	200	...	200	100	100	1873-74.
		Total Civil Buildings ..	...	...	2,84,977	...	2,93,395	

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78.		Estimate, 1876-77.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged Roads.	*Grand Trunk Road* (380 *miles*) *with an average width of* 30 *feet, of which* 14 *is metalled, and with* 1,107 *bridges and culverts with an aggregate waterway of* 18,768 *feet*—				
	Calcutta to Phulta Ghat (12 *miles*)—				
	Collecting metal	17,000		18,000	
	Spreading new coating	2,000		2,500	
	Maintenance	2,500		2,500	
	Bridges and Drains	200		200	
	Planting and maintaining trees ..	...	21,700	...	23,200
	Pulta Ghat crossing to Boinchee (30 *miles*)—				
	Collecting metal	2,000		15,750	
	Spreading and consolidating ..	2,500		1,960	
	Maintenance..	2,000		1,600	
	Bridges and Culverts	2,000		1,000	
	Bungalows (3)	1,000		400	
	Raising earthen sides	...		490	
	Planting and maintaining trees ..	...	9,500	...	21,200
	Boinchee to Burrakur (97 *miles*)—				
	Collecting metal	28,000		50,600	
	Spreading and consolidating ..	7,000		6,600	
	Maintenance..	5,000		5,000	
	Bridges and Drains	4,000		3,000	
	Bungalows (9)	1,000		400	
	Raising earthern sides	...		1,750	
	Burrakur Bridge with approaches ..	1,000		1,000	
	Planting and maintaining trees ..	...	46,000	...	68,350
	148*th mile to* 194*th mile* (46 *miles*)—				
	Collecting metal	4 500		5,000	
	Spreading and consolidating ..	1,500		2,000	
	Maintenance	2,500		3,000	
	Bridges and Drains	600		600	
	Bungalows and Cooly Huts ..	1,400		500	
	Planting and maintaining trees ..	...	10,500	...	11,100
	194*th to* 268*th mile* (74 *miles*)—				
	Collecting metal	7,500		20,000	
	Spreading and consolidating ...	2,900		3,900	
	Maintenance	3,000		3,500	
	Bridges and Drains	1,500		1,000	
	Bungalows, &c. (9)	3,000		1,000	
	Planting and maintaining trees ..		17,900	...	29,400
	Bullua Chutter to Baroon-on-Sone (67 *miles*)—				
	Collecling metal	4,500		10,000	
	Spreading and consolidating ..	2,000		3,213	
	Maintenance..	2,800		4,000	
	Bridges and Bungalows	1,000		950	
	Planting and maintaining trees ..	...	10,300	...	18,163
	Carried over ..	...	1,15,900	...	1,71,413

GOVERNMENT OF BENGAL.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	1,15,900	...	1,71,413
	Grand Trunk Road, &c.—continued.				
Metalled and bridged Roads.	*Sone to Kurumnassa* (54 *miles*)—				
	Collecting metal	11,000		16,000	
	Spreading and consolidating ..	3,000		3,000	
	Maintenance	2,400		2,400	
	Bridges and Drains	500		1,500	
	Bungalows	1,000		1,000	
	Planting and maintaining trees ..	...		...	
			17,900		23,900
	Patna and Gya Road (80 *miles*) *with an average width of* 30 *feet, of which* 16 *is metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	Jehanabad to Bankipore (25 *miles*)—				
	Collecting metal	80,000		...	
	Spreading and consolidating ..	2,000		2,850	
	Maintenance	1,800		2,000	
	Bridges and Bungalows	500		1,500	
	Planting and maintaining trees ..	...		...	
			84,300		5,850
	Dhobe to Jehanabad (55 *miles*)—				
	Collecting metal	32,500		...	
	Spreading new coating	5,500		5,000	
	Maintenance	2,600		2,500	
	Bridges and Bungalows	500		550	
	Planting and maintaining trees ..	...		...	
			41,100		8,050
	Dinapore to Railway Station Road (3½ *miles*) *with an average width of feet, of which is metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	Collecting metal	...		...	
	Spreading and consolidating ..	160		250	
	Maintenance	500		500	
	Drains and Bridges	100		200	
	Planting and maintaining trees ..	...		...	
			760		950
	Dinapore and Bankipore metalled Road (6½ *miles*) *with an average width of feet, of which is metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	Collecting metal	...		...	
	Spreading new coating	160		1,100	
	Maintenance	700		700	
	Bridges and Drains	100		150	
	Planting and maintaining trees ..	...		...	
			960		1,950
	Carried over ..	...	2,60,920	...	2,12,113

GOVERNMENT OF BENGAL.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78.		Estimate, 1876-77.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	2,60,920	...	2,12,113
Metalled and bridged Roads.	*Brnch Road* viâ *Hazaribagh to Dorundah* (80 *miles*) *with an average width of* 21 *feet, of which* 12 *feet is metalled, and with* 93 *bridges and culverts of an aggregate waterway of* 1,294 *feet*—				
	Burhee to Hazaribagh (22½ *miles*)—				
	Collecting metal	3,400		3,400	
	Spreading and consolidating ..	800		1,100	
	Maintenance..	1,000		1,530	
	Bridges and Drains	500		500	
	Bungalows	100		500	
	Planting and maintaining trees ..	...		...	
			5,800		7,030
	Hazaribagh to Bandkatta (36 *miles on Ranchee Road*)—				
	Collecting metal	2,300		3,200	
	Spreading and consolidating ..	600		800	
	Maintenance..	2,000		2,400	
	Bridges and Drains	1,000		1,000	
	Bungalows and Huts, &c. ..	...		500	
	Planting and maintaining trees ..	...		...	
			5,900		7,900
	Hazaribagh and Bogodhnr Road (32 *miles*) *with an average width of* 21 *feet, of which* 12 *feet is metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	3,000		4,000	
	Spreading and consolidating ..	1,000		1,000	
	Maintenance..	1,800		1,200	
	Bridges and Drains	1,000		1,000	
	Bungalows	500		300	
	Planting and maintaining trees ..	...		...	
			7,300		7,500
	Girhidi and Doomree Road with an average width of 20 *feet, of which* 12 *feet is metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Girhidi to Grand Trunk Road (26½ *miles*)—				
	Collecting metal	3,100		4,000	
	Spreading and consolidating ..	1,000		1,000	
	Maintenance..	1,500		1,900	
	Bridges and Drains	1,000		1,000	
	Inspection Bungalows, &c., at Doomree	800		300	
	Planting and maintaining trees ..	...		...	
			7,400		8,200
	Carried over ..	...	2,87,320	...	2,42,743

GOVERNMENT OF BENGAL.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	2,87,320	...	2,42,743
Metalled and bridged Roads.	*Burrakur and Purulia Road (46 miles) with an average width of feet, of which is metalled, and with bridges and culverts of an aggregate waterway of feet—*				
	Burrakur to Damoodah (4 miles)—				
	Collecting metal	2,500		1,125	
	Spreading and consolidating ..	800		210	
	Maintentance	200		280	
	Bridges and Drains	100		100	
	Raising earthen sides	...		70	
	Planting and maintaining trees ..	...		...	
			3,600		1,785
	1st Section (17 miles)—				
	Collecting metal	3,400		1,200	
	Spreading and consolidating ..	1,800		600	
	Maintenance..	800		200	
	Bridges and Drains	200		150	
	Bungalows	250		100	
	Planting and maintaining trees ..	...		...	
			6,450		2,250
	2nd Section (25 miles)—				
	Collecting metal	200		600	
	Spreading and consolidating ..	600		250	
	Maintenance..	1,200		500	
	Bridges and Drains .. .	200		150	
	Bungalows	150		150	
	Planting and maintaining trees ..	...		...	
			2,350		1,650
	Midnapore and Raneegunge Road (97 miles) with an average width of feet, of which is metalled, and with bridges and culverts of an aggregate waterway of feet—				
	Raneegunge to Damoodah River (3 miles)—				
	Collecting metal	400		500	
	Spreading new coating	50		...	
	Maintenance..	170		100	
	Ordinary repairs to Bridges and Drains	30		50	
	Planting and maintaining trees ..	...		...	
			650		650
	Damoodah to Kurkasole (58 miles)—				
	Collecting metal	6,000		5,000	
	Spreading and consolidating ..	3,000		2,000	
	Maintenance..	1,500		1,500	
	Bridges and Drains	1,000		1,000	
	Bungalows (4)	400		400	
	Raising earthen sides	...		400	
	Planting and maintaining trees ..	...		...	
			11,900		10,300
	Carried over ..	...	3,12,270	...	2,59,378

GOVERNMENT OF BENGAL.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	3,12,270	...	2,59,378
Metalled and bridged Roads.	*Midnapore and Raneegunge Road, &c.*—contd.				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal ..	3,500		3,500	
	Spreading and consolidating ..	2,000		1,200	
	Bridges and Drains (78)	1,000		900	
	Bungalows (4)	200		200	
	Maintenance	1,200		1,000	
	Raising earthen sides	...		400	
	Planting and maintaining trees ..	...		...	
			7,900		7,200
	Orissa Trunk Road (321½ *miles*) *with an average width of* 24 *feet, of which* 12 *is metalled, and with* 842 *bridges and culverts with an aggregate waterway of* 18,752 *feet*—				
	Calcutta to Atcheepore (14 *miles*)—				
	Collecting metal	5,000		5,000	
	Spreading new coating	800		1,500	
	Maintenance	2,500		1,600	
	Bridges and Drains	200		500	
	Planting and maintaining trees ..	..		...	
			8,500		8,500
	Oolaberiah to Chundinabazaar (92 *miles*)—				
	Collecting metal	27,000		27,500	
	Spreading and consolidating ..	6,000		5,500	
	Maintenance	3,000		2,800	
	Bridges and Drains	2,000		1,900	
	Bungalows	500		400	
	Raising earthen sides	...		1,100	
	Planting and maintaining trees ..	...		...	
			38,500		39,200
	Chundinabazaar to Byturnee (95½ *miles*)—				
	Collecting metal	25,000		20,000	
	Spreading and consolidating ..	7,000		3,000	
	Maintenance	5,000		5,000	
	Bridges and Drains	4,000		2,000	
	Bungalows (10)	2,000		1,000	
	Raising earthen sides	...		...	
	Planting and maintaining trees ..	...		...	
			43,000		31,000
	Byturnee to Mahanuddy at Cuttack (45 *miles*)—				
	Collecting metal	10,000		10,000	
	Spreading and consolidating ..	3,000		1,400	
	Maintenance	2,750		2,250	
	Bridges and Drains	1,000		800	
	Bungalows (5)	700		700	
	Planting and maintaining trees ..	...		...	
			17,450		15,150
	Carried over ..	...	4,27,620	...	3,60,428

156

GOVERNMENT OF BENGAL.

PART II.—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	4,27,620	...	3,60,428
Metalled and bridged Roads.	*Orissa Trunk Road, &c.*—continued.				
	Cuttack to Ganjam (75 miles)—				
	Collecting metal	45,000		7,500	
	Spreading and consolidating ..	5,000		2,500	
	Maintenance..	3,750		3,000	
	Bridges and Drains	2,000		2,000	
	Bungalows (5)	1,000		1,000	
	Planting and maintaining trees ..	...		...	
			56,750		16,000
	Cuttack and Pooree Road (52 miles) with an average width of 24 feet, of which 12 is metalled, and with 45 bridges and culverts of an aggregate waterway of 794 feet—				
	Collecting metal	25,000		10,000	
	Spreading and consolidating ..	3,000		1,500	
	Maintenance	3,000		3,000	
	Bridges and Drains	1,000		800	
	Bungalows (6)	1,200		1,200	
	Planting and maintaining trees ..	...		...	
			33,200		16,500
	Ganges and Darjeeling Road from Caragolah to Silligoree (124 miles) with an average width of 30 feet, of which 12 feet is metalled, and with 75 bridges and culverts of an aggregate waterway of 6,910 feet—				
	Collecting metal	40,000		40,000	
	Spreading new coating	4,000		3,000	
	Maintenance..	10,000		10,000	
	Masonry Bridges and Drains ..	1,000		1,000	
	Timber Bridges	20,000		20,000	
	Inspection bungalows (13) ..	2,000		2,000	
	Planting and maintaining trees ..	...		...	
			77,000		76,000
	Darjeeling Hill Cart Road (49 miles) with an average width of 22 feet, of which 16 is metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—				
	Upper Section (20 miles)—				
	Collecting metal	5,000			
	Spreading new coating	1,000			
	Maintenance	4,000		12,000	
	Bridges	2,000			
	Halting-sheds (3)	900		900	
	Inspection Bungalows (2) ..	500		500	
	Special repairs—Repairing revetments and breast walls	25,000		25,000	
			38,400		38,400
	Carried over ..	...	6,32,970	...	5,07,328

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	6,32,970	...	5,07,328
Metalled and bridged Roads.	*Darjeeling Hill Cart Road, &c.*—continued.				
	Lower Section (21 *miles*)—				
	Collecting metal	5,000		15,000	
	Spreading new coating	1,000			
	Maintenance	6,000			
	Bridges	3,000			
	Halting-sheds (2)	600		600	
	Inspection Bungalow (1) ..	500		500	
	Special repairs—Repairing revetments and breast walls	20,000		20,000	
			36,100		36,100
	Terai Road (8 *miles*)—				
	Collecting metal	1,600		4,000	
	Spreading new coating	400			
	Maintenance	400			
	Bridges	1,200			
	Raising earthen sides	400			
			4,000		4,000
	Calcutta Roads—				
	Calcutta Maidan Roads (12 *miles*) *with an average width of feet, of which is metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	Collecting metal	...		26,572	
	Ditto for 1878-79	25,000		15,000	
	Spreading and consolidating new coating	5,000		5,000	
	Maintenance	32,000		31,800	
	Repairs to Secretaries' and other Walks	1,200		1,200	
			63,200		79,572
	Road from Calcutta to Diamond Harbour (27½ *miles*) *with an average width of feet, of which feet is metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ..	3,000		3,000	
	Maintenance	4,000		3,000	
	Bridges and Drains	200		500	
	Bungalows	300		200	
	Planting and maintaining trees ..	...		...	
			32,500		31,700
	Cossipore and Dum-Dum Road (3 *miles*) *with an average width of feet, of which is metalled, and with bridges and culverts with an aggregate waterway of feet*—				
	Collecting metal .. .	...		4,500	
	Spreading new coating	250		900	
	Maintenance	600		500	
	Bridges and culverts ..	150		200	
	Planting and maintaining trees ..	...		...	
			1,000		6,100
	Carried over ..	...	7,69,770	...	6,64,800

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	7,69,770	...	6,64,800
Metalled and bridged Roads.	*Calcutta and Jessore Road (74 miles) with an average width of 30 feet, of which 12 feet is metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—*				
	Calcutta to Dum-Dum (3½ miles)—				
	Collecting metal	8,000		6,300	
	Spreading new coating	1,000		1,000	
	Maintenance..	800		300	
	Bridges and Drains	200		...	
	Planting and maintaining trees ..	...		...	
			10,000		7,600
	Dum-Dum to 32nd mile-post (28½ miles)—				
	Collecting metal	20,000		12,400	
	Spreading new coating	4,000		2,000	
	Maintenance	4,000		2,000	
	Bridges and Culverts	500		500	
	Bungalows	100		500	
	Planting and maintaining trees ..	...		...	
			28,600		17,400
	32nd mile-post to Jadubpore (28 miles)—				
	Collecting metal	6,000		7,000	
	Spreading and consolidating ..	1,250		1,000	
	Maintenance..	2,100		2,500	
	Bridges and Culverts	1,800		1,000	
	Bungalows	50		150	
	Planting trees	...		850	
			11,200		12,500
	Jadubpore to Jessore (14 miles)—				
	Collecting metal	5,600		6,500	
	Spreading new coating	1,100		1,000	
	Maintenance..	1,550		900	
	Bridges and Culverts	700		250	
	Planting and maintaining trees ..	...		...	
			8,950		8,650
Railed and bridged and unmetalled Roads.	*Ranchee and Ramghur Road (28½ miles)—*				
	Maintenance..	600		600	
	Bridges and Drains	600		400	
	Bungalows	200		200	
			1,400		1,200
	Ranchee and Purulia Road—				
	Ranchee to Sillee (36 miles)—				
	Maintenance..	2,000		1,800	
	Bridges and Drains	800		500	
	Bungalows	250		100	
			3,050		2,400
	Sillee to Purulia (35 miles)—				
	Maintenance..	1,600		1,600	
	Bridges and Drains	300		300	
	Bungalows	100		100	
			2,000		2,000
	Carried over ..	...	8,34,970	...	7,16,550

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—continued.

Head of Classification.	Items.	Estimate, 1877-87.		Estimate, 1876-77.	
		Amount.	Total.	Amount.	Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	8,34,970	...	7,16,550
Raised and bridged and unmetalled Roads.	*Mudhooban Branch Road* (3 *miles*)—				
	Maintenance	100		100	
			100		100
	Parisnath Hill Road (6¾ *miles*)—				
	Maintenance	500		504	
			500		504
	Lake Road at Hazaribagh (6 *miles*)—				
	Maintenance	580		580	
			580		580
	Cuttack and Sonepore Road from Cuttack viâ *Sonepore to the Central Provinces* (150 *miles*)—				
	Maintenance	5,000		4,000	
	Bungalows (7)	1,500		1,000	
			6,500		5,000
	Cuttack and Sumbulpore Road from Cuttack viâ *Ungool to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	4,000		3,500	
	Bungalows (7)	1,000		1,000	
			5,000		4,500
	Chittagong Trunk Road from the Megna River to Chittagong (122 *miles*)—				
	Daoodcandy on the Megna to the Fenny River (75 *miles*)—				
	Maintenance	4,000		4,000	
	Bridges and Drains	500		500	
	Bungalows	400		500	
			4,900		5,000
	Fenny River to Chittagong (47 *miles*)—				
	Maintenance	2,500		3,000	
	Bridges and Drains	500		800	
	Bungalows	500		500	
			3,500		4,300
	Short Cut Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
			1,000		1,000
	Road from Titaliah to Julpigoree and thence to Cooch Behar Frontier (85 *miles*)—				
	Titaliah to Julpigoree (27 *miles*)—				
	Maintenance	3,000		} 4,000	
	Bridges	2,000			
			5,000		4,000
	Carried over ..	...	8,62,050	...	7,41,534

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.,—continued.

Head of Classification.	Items.	Estimate, 1877-78. Amount.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.
	Communications—concluded.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	8,62,050	...	7,41,534
Raised and bridged and unmetalled Roads.	*Road from Titaliah to Jutpigoree, &c.*—contd.				
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance..	3,000		3,500	
	Bridges	1,500	4,500		3,500
	Road from Darjeeling to Sivoke (36 *miles*)—				
	Maintenance..	3,500		4,000	
	Bridges	500	4,000		4,000
	Calcutta Road from Darjeeling to Jore Bungalow (4 *miles*)—				
	Maintenance..	750		800	
	Bridges	250	1,000		800
	Total Communications ..	...	8,71,550	...	7,49,834

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78. Ordinary.	Estimate, 1877-78. Quadrennial.	Estimate, 1877-78. Total.	Estimate, 1876-77. Amount.	Estimate, 1876-77. Total.	Quadrennial Repairs when last executed.
		Mis. Pub. Impts.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbours and Navigation	3rd Calcutta	Maintaining Steam Launch "Belvedere" ..	...	...		900		
	Burdwan..	River marks and obelisks in River Hooghly ..	...	...	...	450	1,350	
Light-houses	...	Light-house at Cowkhally.	...	...		300		
		Flag Staff at Kedgeree ..	...	...		50		
	Orissa ..	Repairs to buildings and Light-house at False Point	...	...		8,000		
		Repairs to buildings at Dowdswells Island ..	...	...	...	600	8,950	
Mines ..	Patna ..	Sub-soil Apparatus at Arrah	...	...	...	25	25	
		Total Mis. Pub. Impts. ..	...	...	...	...	10,325	

GOVERNMENT OF BENGAL.

PART II—concluded.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL, &c.—concluded.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1877-78.			Estimate, 1876-77.		Quadrennial Repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		CONTRIBUTIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings.						
	Burdwan..	Boarding-house at Chinsurah	...	...	...	...	...	
		Total Civil Buildings ..	...	...	...	...	...	

182

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

ABSTRACT OF PART II. OF PRO

CIVIL

DIVISIONS.	Land Revenue Buildings.	Excise Buildings.	Customs Buildings.	ADMINISTRATION. Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.	LAW AND JUSTICE. High Court Buildings.	Small Cause Court Buildings.	District Court Buildings.	ECCLESIASTICAL. Churches.	Burial Grounds.	Central Jails.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta ..	300	2,100	6,000	...	5,000	500	10,000	1,500	...	400	...	...
3rd " ..	...	1,300	...	7,000	3,000	...	...	...	...	2,700	700	...
Circular and Eastern Canals ..	...	...	...	...	...	...	...	...	1,900	...	...	...
Akra	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL FOR PRESIDENCY CIRCLE	300	3,400	6,000	7,000	8,000	500	10,000	1,500	1,900	3,100	700	...
Burdwan ..	6,750	...	...	...	...	...	...	...	7,100	600	75	1,000
Orissa ..	1,900	300	...	...	...	...	...	...	1,850	50	200	...
Hazaribagh ..	5,350	...	...	...	...	...	...	...	500	...	125	1,200
TOTAL FOR WESTERN CIRCLE ..	14,000	300	...	...	...	...	...	...	9,450	650	400	2,200
Nuddea Rivers ..	1,500	...	...	...	...	...	...	...	200	75	400	...
Dacca ..	8,800	200	...	...	...	...	...	...	1,700	1,050	775	...
Chittagong ..	3,000	...	50	...	...	...	...	...	...	50	100	...
Presidency ..	12,900	...	100	...	...	...	...	...	3,850	...	350	...
TOTAL FOR NORTH-EASTERN CIRCLE	26,200	200	150	...	...	...	...	...	5,750	1,175	1,625	...
Bhagalpur ..	5,850	...	...	...	...	...	...	...	2,875	1,300	370	2,100
Darjeeling ..	800	...	...	...	...	...	...	...	...	300	350	...
Dinagepore ..	10,050	100	...	...	...	...	...	...	1,800	...	250	...
Ganges and Darjeeling Road ..	4,000	...	...	...	...	...	...	...	700	200	100	...
TOTAL FOR NORTHERN CIRCLE ..	20,700	100	...	...	...	...	...	...	5,375	1,800	1,070	2,100
Patna . ..	2,284	150	...	...	...	...	...	...	830	230	398	...
Mozufferpore ..	8,100	400	...	...	...	...	...	...	1,700	300	200	...
TOTAL NORTH-WESTERN CIRCLE ..	10,384	550	...	...	..	...	...	...	2,530	530	598	...
GRAND TOTAL ..	71,584	4,550	6,150	7,000	8,000	500	10,000	1,500	25,005	7,255	4,393	4,300

OF BENGAL.

VINCIAL BUDGET FOR 1877-78.

BUILDINGS.

Jails.					Medical.								
District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospital and Dispensaries.	Lock Hospitals.	Medical Colleges and Schools.	Lunatic Asylum.	Miscellaneous or General.	Public Works Buildings.	Total for 1877-78.	Total for 1876-77.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	800	...	15,900	9,200	400	6,500	...	200	500	59,300	68,900	
12,500	...	...	...	6,500	7,000	...	...	2,000	3,200	200	46,100	42,500	
...	600	100	...	...	...	...	...	...	...	...	2,600	3,350	
...	...	...	...	...	...	...	...	...	...	...	...	...	
12,500	600	900	...	22,400	16,200	400	6,500	2,000	3,400	700	1,08,000	1,14,750	
1,500	1,400	2,550	...	2,050	...	...	...	...	200	200	23,425	37,300	
600	250	400	...	900	400	...	...	150	...	...	7,000	7,825	
3,400	100	500	...	300	150	...	...	1,500	...	250	13,375	4,300	
5,500	1,750	3,450	...	3,250	550	...	..	1,650	200	450	43,800	49,425	
300	500	...	...	150	...	...	...	200	...	...	3,325	8,650	
9,500	875	...	...	2,250	...	...	300	...	...	100	25,550	22,450	
600	...	...	...	200	...	...	...	...	...	...	4,000	2,000	
950	2,500	...	...	4,000	...	...	...	...	200	...	24,850	27,100	
11,350	3,875	...	...	6,600	...	...	300	200	200	100	57,725	60,200	
975	700	425	...	1,250	250	...	...	...	250	400	16,745	9,275	
200	...	...	...	200	200	..	...	...	...	...	2,050	2,550	
4,200	200	650	...	800	...	...	...	...	1,000	...	19,050	12,275	
4,100	300	100	...	1,600	...	...	...	...	...	50	11,150	7,990	
9,475	1,200	1,175	...	3,850	450	...	...	...	1,250	450	48,995	32,090	
850	425	...	...	510	210	...	100	300	550	310	7,147	20,810	
4,700	900	150	...	1,000	400	...	...	...	1,260	200	19,310	16,120	
5,550	1,325	150	...	1,510	610	...	100	300	1,810	510	26,457	36,930	
44,375	8,750	5,675	...	37,610	17,810	400	6,900	4,150	6,860	2,210	2,84,977	2,93,395	

164

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

ABSTRACT OF PART II OF PRO
COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
Metalled and bridged roads.			Rs.	Rs.
Midnapore to Raneegunge	Metalled ..	97	20,450	211
Grand Trunk Road	Ditto ..	380	1,33,800	352
Barrakar to Puruliah	Ditto ..	46	12,400	270
Girhidi to Doomree	Ditto ..	26½	7,400	279
Barhee to Hazaribagh	Ditto ..	22½	5,800	258
Hazaribagh to Bandkatta	Ditto ..	36	5,900	164
Ditto to Baggodhar	Ditto ..	32	7,300	228
Orissa Trunk Road	Ditto ..	321½	1,64,200	417
Cuttack to Pooree	Ditto ..	52	33,200	504
Calcutta Roads	Ditto ..	12	63,200	5,267
Ditto to Diamond Harbour	Ditto ..	27½	32,500	1,182
Cossypore to Dum-Dum	Ditto ..	3	1,000	333
Calcutta to Jessore	Ditto with the exception of a few miles.	74	58,750	794
Patna Branch Road	Metalled ..	80	1,25,400	1,568
Dinapore Railway Station Road	Ditto ..	3½	760	217
Ditto to Bankipore	Ditto ..	6½	960	148
Ganges and Darjeeling Road	Ditto ..	124	77,000	621
Darjeeling Hill Cart Road	Ditto ..	49	78,500	1,602
Raised and bridged and unmetalled roads.				
Short Cart Road (part of Hill Cart Road).. ..	Unmetalled ..	6	1,000	167
Titalyah to Cooch Behar	Ditto ..	85	9,500	112
Darjeeling to Sivoke	Ditto ..	36	4,000	111
Ditto to Jore Bungalow	Ditto ..	4	1,000	250
Chittagong Trunk Road	Ditto ..	122	8,400	69
Cuttack and Sonepore Road	Ditto ..	150	6,500	43
Ditto and Sumbulpore Road	Ditto ..	110	5,000	45
Ranchee and Ramgarh Road	Ditto ..	28½	1,400	49
Ditto to Purulia	Ditto ..	71	5,050	71
Madhubun Branch Road	Ditto ..	3	100	33
Parisnath Hill Road	Ditto ..	6¾	500	74
Lake Road at Hazaribagh	Ditto ..	6	580	97
Total COMMUNICATIONS ..		...	8,71,550	...

VINCIAL BUDGET FOR 1877-78.
CATIONS.

Distribution of grant for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagalpur	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,450	...	...	...	...	...	...	...	...
55,500	21,700	...	...	...	28,200	...	...	28,400
3,600	...	...	...	...	...	...	...	8,800
...	...	...	...	...	...	...	...	7,400
...	...	...	...	...	...	...	...	5,800
...	...	...	...	...	...	...	...	5,900
...	..	...	...	...	...	...	...	7,300
38,500	8,500	...	...	...	...	...	1,17,200	...
...	...	...	...	...	...	...	33,200	...
...	63,200	...	...	...	...	...	...	...
...	32,500	...	...	...	...	...	...	...
...	1,000	...	...	...	...	...	...	...
...	58,750	...	...	...	...	...	...	...
...	...	...	...	...	1,25,400	...	...	...
...	...	...	...	...	760	...	...	...
...	...	...	...	...	960	...	...	...
...	...	...	...	...	...	77,000	...	...
...	...	78,500	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	9,500	...	...	...	...	...	...
...	...	4,000	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	...	4,900	3,500	...	...	...	...
...	...	...	...	...	...	...	6,500	...
...	...	...	...	...	...	...	5,000	...
...	...	...	...	...	...	...	...	1,400
...	...	...	...	...	...	...	...	5,050
...	...	...	...	...	...	...	...	100
...	...	...	...	...	...	...	...	500
...	...	...	...	...	...	...	...	580
1,18,050	1,85,650	94,000	4,900	3,500	1,55,320	77,000	1,61,900	71,230

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR 1877-78.

Number. 1876-77.	Number. 1877-78.	Particulars.	Salary of Office.	Estimate, 1877-78. Per mensem.	Per annum.	Total.	Estimate, 1876-77. Charges per annum.
		GENERAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
1	1	Chief Engineer, 1st Class ..	...	2,500			
1	1			2,500	30,000		30,000
...	1	Assistant to Chief Engineer, Executive Engineer, 1st Grade ..	950	950			
1	...	Ditto ditto Executive Engineer, 2nd Grade					
1	1	Ditto ditto ditto, 3rd Grade ..	650	650			
...	...	Presidency Allowances	100	100			
...	...	Ditto House-rent	45	90			
...	...	Military Allowances					
2	2			1,790	21,480		22,440
31	31	Clerks from Rs. 30 to Rs. 550 ..	...	4,285	51,420		52,596
4	4	Draftsmen from Rs. 30 to 85 ..	...	246	2,952		2,760
17	17	Dufteries, Peons and other Servants ..	...	148	1,776		1,776
52	52						
		Printing Establishment	...	...	...*		11,412
		Temporary Office Establishment	...	...	3,500		5,500
		Deputation Allowances, &c., of Clerks proceeding on tour with Lieutenant-Governor ..	...	...	3,000		3,000
		Total Salaries	...	....	1,14,128		1,29,484
		Travelling Allowances	...	...	2,500		2,000
		Contingencies	...	...	5,000		5,000
		Purchase of Type and Printing Materials ..	...	...	...		1,500
		Postage	...	...	1,572		1,516
		Total Chief Engineer	...	...	...	1,23,200	1,39,500
Number. 1876-77.	Number. 1877-78.						
		Superintending Engineer.					
2	2	Superintending Engineer, 1st Grade ..	1,600	3,200			
2	2	Ditto ditto, 2nd „ ..	1,350	2,700			
1	1	Ditto ditto, 3rd „ ..	1,100	1,100			
...	...	Difference between new consolidated salary and maximum salary of a Major of the Royal Engineers .	...	185			
5	5		...	7,185	86,220		86,928
		Carried over	...	...	86,220		86,928
		Carried over	...	...	...	1,23,200	1,39,500

* Rs. 15,662 are provided in the General Printing Budget-Estimate of the Civil Department for 1877-78.

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1876-77.	Number. 1877-78.	Particulars.	Salary of Office.	Estimate, 1877-78. Per mensem.	Per annum.	Total.	Estimate, 1876-77. Charges per annum.
		Direction—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	1,23,200	1,39,500
		Superintending Engineers—continued.					
		Brought forward ..	...	...	86,220		86,928
29	29	Clerks from Rs. 30 to Rs 240 ..	...	2,411	28,932		
5	5	Draftsmen	...	299	3,588		
20	20	Dufteries, Peons and other Servants ..	...	141	1,692		
		Darjeeling Allowances	...	105	1,260		
54	54						34,752
						1,21,692	1,21,680
		Temporary Office Establishment	...	...	500		500
		Presidency House Rent for three Superintending Engineers	60	180	2,160	2,660	2,160
		Total Salaries	...	...	...	1,24,352,	1,24,340
		Travelling Allowances	...	...	8,000		10,000
		Office Expenses and Contingencies	...	...	2,000		2,000
		Postage	...	...	2,248	12,248	3,160
		Total Superintending Engineers ..	...	...	...	1,36,600	1,39,500
		Total Direction ..	...	...	...	2,59,800	2,79,000
Number. 1876-77.	Number. 1877-78.	Construction.					
		Engineer Establishment.					
6	4	Executive Engineers, 1st Grade ..	950	3,800			
7	9	Ditto ditto, 2nd „ ..	800	7,200			
6	5	Ditto ditto, 3rd „ ..	650	3,250			
7	7	Ditto ditto, 4th „ ..	550	3,850			
26	25			18,100	2,17,200		2,28,600
10	8	Assistant Engineers, 1st Grade ..	450	3,600			
9	5	Ditto ditto, 2nd „ ..	350	1,750			
8	4	Ditto ditto, 3rd „ ..	250	1,000			
3	2	Apprentice Engineers	100	200			
30	19			6,550	78,600		1,19,400
		Difference between consolidated salary and maximum salary of a Major of Royal Engineer and a Captain of Staff Corps	..	158	1,896		
		Temporary Engineer Establishment	..	...	15,000		7,020
						3,12 696	3,55,020
		Carried over ..	...		...	3,12,696	3,55,020

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1876-77.	Number. 1877-78.	Particulars.	Salary of Office.	Estimate, 1877-78. Per mensem.	Per annum.	Total.	Estimate, 1876-77. Charges per annum.
		Construction—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	3,12,696	3,55,020
		Upper Subordinate Establishment.					
4	5	Sub-Engineers, 1st Grade ..	400	2,000			
4	4	Ditto, 2nd „	300	1,200			
7	8	Ditto, 3rd „	250	2,000			
11	12	Supervisors, 1st „	200	2,400			
19	18	Ditto, 2nd „	150	2,700			
55	22	Overseers 1st „	100	2,200			
	7	Ditto, 2nd „	80	560			
	10	Ditto, 3rd „	60	600			
100	86			13,660	1,63,920		1,81,200
		Military allowances of Non-Commissioned Officers	...	200	2,400		3,000
		Sub-Divisional allowance for 50 Upper Subordinates	30	1,500	18,000		32,400
		Temporary Upper Subordinate Establishment ..	...	...	8,000		
						1,92,320	2,16,600
Number. 1876-77.	Number. 1877-78.	*Lower Subordinate Establishment.*					
90	65	Sub-Overseers from Rs. 25 to 70 ..	...	2,600	31,200		43,200
...	...	Temporary Lower Subordinate Establishment	...	...	500		1,000
90	65					31,700	44,200
		Petty Establishment.					
		Store-keepers, Native Doctors, Artificers, Guards and Chuprassies	...	...	6,000		12,000
		Temporary petty Establishment	...	...	4,000		4,000
						10,000	16,000
Number. 1876-77.	Number. 1877-78.	*Accountants.*					
7	6	Accountants, 3rd Grade, from Rs. 160 to Rs. 240	...	1,100			
20	11	Ditto, 4th Grade, from Rs. 80 to Rs. 150	...	1,400			
				2,500	30,000		44,400
		Office Establishment.					
79	65	Clerks from Rs. 20 to Rs. 80 ..	...	2,715			
13	17	Cashiers on „ 35 and „ 50 ..	...	790			
30	18	Draftsmen on ditto	...	730			
26	17	Duftries	8	136			
45	33	Peons on Rs. 5 and Rs. 6.. ..	...	183			
		Office Servants ..	...	60			
				4,614	55,368		
		Carried over ..	...	...	85,368	...	44,400
		Carried over ..	...	...	...	5,46,716	6,31,820

165

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number. 1876-77.	Number. 1877-78	Particulars.	Salary of Office.	Estimate, 1877-78. Per mensem.	Per annum.	Total.	Estimate, 1876-77. Charges per annum.
		Construction—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	5,46,710	6,31,820
		Brought forward ..	...	...	85,368		44,400
		Temporary Office Establishment	...	...	1,000		79,128
						86,368	1,23,528
		Presidency House-rent to the Engineer and Upper Subordinate Establishment	...	...	8,000		8,000
		Ditto Allowance to ditto	...	...	16,000		18,000
						24,000	26,000
		Total Salaries ..	...	...	...	6,57,084	7,81,348
		Travelling Allowances	...	...	80,000		1,00,000
		Office Expenses and Contingencies	...	...	8,000		11,502
		Postage	...	...	9,846		10,000
						97,846	
						7,54,930	9,02,850
		Temporary Establishment for Branch Railway Surveys in Central Bengal	...	...	...	...	13,900
		Total Construction ..	...	...	...	7,54,930	9,16,750
		Toll Collection Establishment.					
		Commission to Toll Collectors and Toll Collecting Darogahs on the Circular and Eastern Canals ..	...	...	47,450		52,450
		Ditto ditto on the Nuddea Rivers . ..	...	...	22,800		22,800
		Toll Collecting Establishment on Provincial Roads	...	...	500		500
						70,750	75,750
		Pension	...	...	...	5,000	...
		Total Toll Collection ..	...	...	...	75,750	75,750
		Total Construction ..	...	...	...	8,30,680	9,92,500

GOVERNMENT OF BENGAL.

PART III.—continued

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS, &c.,—continued.

Number.		Particulars.	Salary of Office.	Estimate, 1877-78.			Estimate, 1876-77.
1876-77.	1877-78.			Per mensem.	Per annum.	Total.	Charges per annum.
		Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1	Examiner, 1st Class, 1st Grade ..	1,600	1,600			
2	2	Deputy Examiners	550	1,100			
1	1	Assistant ditto	250	250			
4	4			2,950	35,400		35,400
4	3	Accountants, 1st Grade, from Rs. 350 to Rs. 450	...	1,280			
5	3	Ditto, 2nd Grade, from Rs. 250 to Rs. 350	...	900			
9	7	Ditto, 3rd Grade, from Rs. 160 to Rs. 240	...	1,480			
11	10	Ditto, 4th Grade, from Rs. 80 to Rs. 150	...	1,150			
29	23			4,810	57,720		74,880
33	30	Clerks from Rs. 30 to 75.. ..	...	1,780	21,360		21,756
...	...	Duftries, peons and other servants ..	...	192	2,304		2,304
		Temporary Establishment	...	400	4,800		4,800
						1,21,584	1,39,140
		Presidency house-rent	...	400	4,800		6,210
		Ditto allowance	...	700	8,400	13,200	10,320
		Total Salaries ..	...	...	...	1,34,784	1,55,700
		Travelling allowances	...	...	3,600		4,000
		Contingencies	...	...	3,816		4,300
		Postage	...	...	800		1,000
						8,216	9,300
		Total Accounts ..	...	...	...	1,43,000	1,65,000
		Irrigation Branch	...	...	...	69,000	
		Port Blair	...	...	...	1,000	
		District Road Fund	...	...	...	11,400	
		Provincial	...	...	...	61,600	
		Total as above ..	...	...	...	1,43,000	

GOVERNMENT OF BENGAL.

PART III—concluded.

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling Allowances.	Contingencies.	Total. 1877-78.	Total. 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction..	2,38,480	10,500	10,820	2,59,800	2,79,000
Construction	6,57,084	80,000	17,846	7,54,930	9,16,750
Toll Collection	75,750	—	...	75,750	75,750
Accounts.. .. Total .. Rs. 1,43,000					
Deduct the portion provided in the Irrigation and Port Blair Budgets 70,000	57,600	2,000	2,000	61,600	88,000
Ditto ditto District Road Fund 11,400					
Total ..	10,28,914	92,500	30,666	11,52,080	13,59,500
Distribution of the above total—					
Imperial Services				93,463	1,19,150
District Road Committees				81,342	2,32,286
Calcutta and Eastern Canals				1,19,366	1,05,000
Nuddea Rivers				53,500	50,800
Ferries and Provincial Roads				4,750	4,125
Tolls on ditto				125	500
Staging Bungalows on ditto				3,000	3,915
Strand Bank Fund				9,944	12,875
Nizamut Deposit Fund				20,400	19,750
Deposit Funds for Imperial Museum				24,890	14,993
Chittagong Port Fund				5,500	6,500
Provincial Services				7,35,800	7,89,606
Total ..				11,52,080	13,59,500

4 172

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

BENGAL.

GOVERNMENT OF BENGAL.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1877-78.

Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live Stock.	Repair and Carriage.	Total, 1877-78.	Estimate, 1876-77.
Presidency Circle.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta	300	5,000	2,000	1,000	500	...	...	2,000	10,800	4,350
3rd ditto	200	1,000	200	200	150	...	...	100	1,850	1,700
Circular and Eastern Canals ..	...	...	...	...	...	...	...	...	...	...
Akra	...	...	...	...	...	...	...	...	..	...
Total Presidency Circle ..	500	6,000	2,200	1,200	650	...	...	2,100	12,650	6,050
Western Circle.										
Burdwan	830	...	600	...	110	...	...	360	1,900	2,500
Orissa	50	100	500	100	50	...	...	200	1,000	1,400
Hazaribagh	300	...	1,000	...	...	...	...	1,000	2,300	2,500
Total Western Circle ..	1,180	100	2,100	100	160	...	...	1,560	5,200	6,400
North-Eastern Circle.										
Presidency	250	...	200	...	200	...	...	100	750	1,500
Nuddea Rivers	150	...	100	...	50	...	...	100	400	450
Dacca..	175	500	250	200	125	...	400	350	2,000	2,000
Chittagong	500	...	300	400	100	...	...	200	1,500	1,200
Total North-Eastern Circle ..	1,075	500	850	600	475	...	400	750	4,650	5,150
Northern Circle.										
Darjeeling	...	...	3,000	...	200	...	...	500	3,700	2,000
Bhagalpur	...	...	500	...	...	...	...	200	700	1,000
Ganges and Darjeeling Road ..	...	...	800	500	100	...	...	200	1,600	1,000
Dinagepore	...	...	50	50	...	...	...	200	300	400
Total Northern Circle ..	...	...	4,350	550	300	...	...	1,100	6,300	5,000
North-Western Circle.										
Patna..	500	...	500	500	50	...	...	700	2,250	1,300
Gya	200	...	600	...	100	...	...	200	1,100	2,000
Mozufferpore	100	300	400	100	50	...	...	500	1,450	1,700
Total North-Western Circle ..	800	300	1,500	600	200	...	...	1,400	4,800	5,000
Total Estimate, 1877-78 ..	3,555	6,900	11,000	3,050	1,785	...	400	6,910	33,600	...
Total Ditto 1876-77 ..	4,000	2,300	15,200	3,900	2,000	...	200	7,500	...	35,100 *

* This includes Rs. 7,500 as reserve for special and unforeseen requirements during 1876-77.

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL, FOR 1877-78, AND PROVIDED FOR IN THE ORDINARY PROVINCIAL SERVICE BUDGET-ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock		
Provision made for purchase of Reserve Stock		
Stock Purchases and Sales		
Miscellaneous Advances		
London Stores		
Ditto Invoices		
Total ..		

174

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1877-78 UNDER PROVINCIAL SERVICES ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1877-78.	Estimate, 1876-77.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL SERVICES (IMPERIAL.)								
Land Revenue Buildings ..	...		71,584					
Excise " ..	...		4,550					
Customs " ..	...		6,150					
Residences for Local Government	...		7,000					
Secretariat Offices ..	...	A	8,000		B			
Board of Revenue Buildings..	...	95,000	500	3,13,637	1,57,983			
High Court " ..	...		10,000					
Small Cause Court " ..	...		1,500					
District Court " ..	43,500		25,005					
Churches	10,000		7,255					
Burial-grounds	19,200		4,393					
PROVINCIAL SERVICES.								
Central Jails	84,400		4,300					
District "	80,300	15,000	44,375	2,39,525	59,881			
Other Jail Buildings or Lock-ups	2,400		8,750					
Police	17,000	5,000	5,675	27,675	6,919			
Registration	31,400	10,000	...	41,400	10,350			
Government Colleges and Schools	20,000	5,000	37,610	62,610	15,652			
Hospital and Dispensaries ..	2,000		17,810					
Lock-hospitals	...	5,000	400	44,260	11,065			
Medical Colleges and Schools	1,000		6,900					
Lunatic Asylums ..	7,000		4,150					
Miscellaneous or General ..	...	*	6,860	9,070	†			
Public Works Buildings ..	...		2,210					
Total ..	3,18,200	1,35,000	2,84,977	7,38,177	2,61,850			
COMMUNICATIONS.								
Metalled and bridged roads ..	48,500	50,211	8,28,520	9,70,261	4,70,790			
Raised, bridged and unmetalled roads	...		43,030					
Total ..	48,500	50,211	8,71,550	9,70,261	4,70,790			
MIS. PUB. IMPTS. ..	1,500	5,000	...	6,500	3,160			
GRAND TOTAL ..	3,68,200	1,90,211	11,56,527	17,14,938	7,35,800	33,600	24,84,338	25,69,000

* Included in A. † Included in B.

17

177

PROVINCIAL RESERVE FUND.

ESTIMATES, 1877-78.

178

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
PROVINCIAL RESERVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract.								
Opening balance	.....	72,000	.....	1,03,027	.....	.....	8,28,465	
Police	1,15,000	.....	1,15,000	.....	1,15,800	.....	1,83,235	
Miscellaneous Receipts.								
Interest	.....		.....		.....		2,018	
Rents	5,150		5,150		12,229		4,887	
Cattle trespass fines ...	2,75,714		2,75,714		2,63,395		2,69,472	
Miscellaneous fees and fines	15,500		15,500		3,000		8,586	
Sundry receipts	652		652		579		924	
Public works	13,50,500		13,50,500		12,34,500		7,79,658	
		17,62,516		17,62,516		16,29,503		
Total ...	.....	17,62,516	.....	.....	.....	16,29,503	12,84,780	12,72,000
GRAND TOTAL ...	.....	18,34,516	.....	18,65,543	.....	16,29,503	20,77,245	12,72,00

Bengal Estimate of Local Fund.

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals 1875-76.	Regular estimate, 1876-77.
Provincial Reserve.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract.								
Refunds	28,565				37,210		27,811	
Police	86,028				80,000		86,028	
Printing	1,936				1,783		.....	
Medical	.....				.....		6,903	
Minor Establishment.								
General management ...	11,016				9,711		264	
Collection of cattle trespass fines	1,19,062		15,05,297		1,13,284		1,02,275	
Miscellaneous establishment	20,004				7,704		4,899	
Miscellaneous	9,300				3,880		7,858	
Contributions (net proceeds of ferries)	3,30,000				3,30,000		2,26,762	
Public works	9,78,436				8,18,876		6,80,325	
Amount transferred to Government of India, balance	.....				.....		9,34,120	
		15,84,347		15,05,297		14,02,448	20,77,245	12,00,000
Closing balance ...	.....	2,50,169	.....	3,60,246	.....	2,27,055	.....	72,000
Grand Total ...	.....	18,34,516	.....	18,65,543	.....	16,29,503	20,77,245	12,72,000

180

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POUNDS.								
UNDER ACT I OF 1871.								
Miscellaneous Receipts.								
Cattle Trespass Fines—								
Fees on stray cattle	2,26,522		2,26,522		2,12,044		2,32,301	
Sale proceeds of unclaimed cattle ...	49,192		49,192		48,851		37,159	
Feed and keep of impounded cattle ...	.....		.....		.....		12	
Sundry Receipts.								
Miscellaneous	28		28		2,500		326	
		2,75,742		2,75,742		2,63,395	2,69,798	

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
POUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under Act I. of 1871.								
Refunds	.....		.....		.....		.....	
Miscellaneous	.....		.....		.....		1,151	
Refund of excess collections	2,100	2,100	2,100	2,100	2,210	2,210		
PRINTING.								
Printing at private presses	1,936	1,936	1,936	1,936	1,783	1,783		
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	1,723	1,723	1,723	1,723	1,646	1,646		
COLLECTION OF CATTLE TRESPASS FINES.								
Numbers. 1875-76. 1876-77. Clerks	6,734		6,743		6,043		96,374	
Pound-keepers	1,04,583		1,04,853		97,704			
Servants	488		488		574			
Feed of cattle	1,097		1,097		2,626			
Postage stamps	925		925		590			
Gound rent	232		232		232			
Other contingencies	5,003	1,19,062	5,003	1,19,062	5,515	1,13,284	5,901	1,02,275
MISCELLANEOUS ESTABLISHMENT.								
Municipal tax	322	322	332	332	256	256		
MISCELLANEOUS.								
Pensions and Gratuities chargeable to Local Funds.								
Pensions	5,000*		5,000					
Compassionate allowances and gratuities ...	.....		.....		30		.....	
MISCELLANEOUS AND UNFORESEEN CHARGES.								
Transfers	400	5,400	400	5,400	350	380		
PUBLIC WORKS.								
Original works								
Repairs								
Establishment	21,237		21,237		19,673		14,317	
Tools and plants								
Petty construction and repairs								
		21,237		21,237		19,673		
Total pounds ...		1,51,780		1,51,720		1,39,232	1,17,743	

* Pension of Mr. Galiffe, late Collector and Superintendent of Tolls.

182

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PLEADERSHIP EXAMINATION.								
Miscellaneous Receipts.								
Miscellaneous Fees and Fines—								
Fees from candidates	3,500	3,500	3,500	3,500	3,000	3,000	8,586	
POLICE CLOTHING.								
Miscellaneous Receipts.								
Government contribution	80,000		80,000		75,800		1,45,598	
Amount of deduction from the pay of Constables	35,000		35,000		40,000		33,590	
							4,047	
Cash realization	.....		.....		.....		1,83,235	
Sundry receipts	.....		.....		.....		384	
		1,15,000		1,15,000		1,15,800	1,83,619	
DARJEELING IMPROVEMENT FUND.								
Miscellaneous Receipts.								
Rents—								
Interest	.....	.....	.....	.....	.....	.....	2,018	
Rent of lands	.....	.....	.....	.....	4,000	4,000	.....	
							2,018	

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Sanctioned Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular Estimate, 1876-77.
PLEADERSHIP EXAMINATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		35	
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	22		22		19			
Contingencies	.....		.....		.....	19	264	
MISCELLANEOUS.								
Examination Charges.								
Fees to examiners							3,858	
Fees to Secretary to Board of Examiners...								
Contingencies for conducting examination..	3,900		3,000		3,500	3,500		
Miscellaneous							4,000	
Publication and donation for law-books ...							7,858	
		3,922		3,022		3,519	8,156	
POLICE CLOTHING.								
Refunds	26,465		26,465		35,000	35,000	26,465	
POLICE.								
Miscellaneous.								
Clothing purchased	86,028		86,028		80,000	80,000	86,028	
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	719		719		250	250		
		1,13,212		1,13,212		1,15,250	1,12,493	
DARJEELING IMPROVEMENT FUND.								
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of Establishment ...	.....	.....			25	25		
Public Works.								
Original works	.....	.....					3,481	
Petty construction and repairs	.....	.....			3,000	3,000		
						3,025		

184

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT-HOUSE FUND.								
Sundry Receipts.								
Miscellaneous	55		53		.....		214	
Sale of grass, fruits, &c., ...	569	624	569	624	579	579	.....	
							5,101	
Rents—								
Rents from circuit-houses	5,150	5,150	5,150	5,150	8,229	8,229	4,887	
		5,774		5,774		8,808		
STEAM-BOILER FUND.								
Fees and fines	12,000	12,000	12,000	12,000	.....		.....	

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Sanctioned Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT-HOUSE.								
Refunds	.....	.....			.....		160	
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	36	36			55	55		
MISCELLANEOUS ESTABLISHMENT.								
Establishment and contingencies	616				457		1,880	
Cost of furniture	2,438				2,371			
Repair of ditto	937		5,000		811			
Weeding and clearing gardens	695				494			
Ground-rent	1,231				1,221			
Municipal tax	1,398				1,486			
Miscellaneous	429	7,744			608	7,448	3,019	
PUBLIC WORKS.								
Petty construction and repairs	1,430				1,253		530	
		1,430				1,253	5,589	
		9,210		5,000		8,756		

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STEAM-BOILER FUND.								
Miscellaneous establishment	9,348		9,348					
Contingencies	2,590	11,938	2,500	11,848				
Proportion of cost of establishment in controlling and account offices	75	75	75	75				
Total Steam-boiler Fund ...	.....	12,013		11,923				

186

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
PUBLIC WORKS								
Tolls—								
On Ferries gross collections	5,35,000		5,35,000		5,42,000		69,214	
„ Roads	10,000		10,000		10,000		15,155	
„ Nuddea rivers	2,30,000		2,30,000		1,80,000		2,22,945	
„ Calcutta and Eastern Canals ...	5,00,000		5,00,000		4,20,000		4,45,343	
						11,52,000		
„ Amalgamated District Road Fund	.....		.....				7,52,657	
		12,75,000		12,75,000				
Rents—								
Strand Bank rent	37,300		37,300		40,000		14,604	
Staging-bungalow fees	10,700		10,700		10,000		12,397	
		48,000		48,000		50,000	27,001	
Miscellaneous—								
Chittagong Port Fund	27,500	27,500	27,500	27,500	32,500	32,500	7,79,658	
Total ...		13,50,500		13,50,500		12,34,500		

Charges.	Estimate, 1877-78.		Revised Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC WORKS.								
Minor Establishment.								
General Management.								
Proportion of cost of establishment ...	8,441	8,441	8,441	8,441	7,716	7,716		
Contributions.								
To Local Funds	3,30,000				3,30,000		2,26,761	
Grants-in-aid to Presidency General Hospital	.....						6,903	
Amount transferred to Government of India Balance	.....						9,34,120	
		3,30,000	3,30,000	3,30,000		3,30,000	11,67,784	
Public Works.								
Original works								
Repairs	7,82,769				6,48,950			
Works establishment								
		7,82,769						
Establishment for collection of Tolls, Rents, &c								
Ferry Tolls	1,45,500		10,14,812		1,46,000		26,400	
Canal ,, ...	.....						4,70,492	
River ,, ...	.....						82,689	
Road ,, ...	.....						[illegible],419	
Strand Bank Rent	.....		49,54[illegible]				54,416	
Staging Bunglow	.....					7,94,9[illegible]	20,581	
		1,45,500	15,000	14,77,797			6,61,99[illegible]	
							18,29,781	
Chittagong Port Fund	27,500	27,500	27,500	27,500				
		12,94,210		15,02,297		11,32,6[illegible]6	18,[illegible],781	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH FEBRUARY 1877.

RESOLUTION.

READ—

The estimates of receipts and expenditure of local funds for the year 1877-78 submitted by the Accountant-General with his endorsement No. 2735C., dated the 30th January 1877.

THE estimates submitted show the receipts and charges under four different heads, viz:—

(1)—Local funds, *i. e.*, funds raised locally for specific purposes, and not applicable to any other purposes than those for which they are levied.

(2)—Provincial Reserve Fund, *i. e.*, funds raised locally, the surplus balances of which are at the disposal of the local Government for general administrative purposes.

(3)—Trust funds, *i. e.*, funds held in trust by Government for expenditure on specific objects.

(4)—Municipal funds, *i. e.*, funds raised under the municipal laws, and applicable only to the municipal purposes of the district, or localities in which they are levied.

It has hitherto been usual to treat of the funds which constitute the Provincial Reserve, or, as they may more correctly be termed, the unappropriated Local Funds, in the same resolution with the other local funds: but as the Provincial Reserve forms a part of Provincial, rather than of Local, finance, it appears more convenient that the funds of which it is composed should be separately examined. The present Resolution will, therefore, deal only with the Provincial Reserve Fund, and the other heads will be separately treated in another Resolution.

2. The statements submitted by the Accountant-General give the following comparison of the estimates of 1877-78 with the figures for 1875-76 and 1876-77:—

SUBHEADS.	ACTUALS, 1875-76.		ORIGINAL ESTIMATES, 1876-77.		REGULAR ESTIMATES, 1876-77.		ORIGINAL ESTIMATES, 1877-78.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pounds Fund...	2,69,795	1,17,743	2,63,895	1,39,232			2,75,742	1,51,780
Pleadership Examination Fund ...	8,596	8,157	3,000	3,519			3,500	3,922
Police Clothing Fund	1,83,618	1,12,493	1,15,800	1,15,250			1,15,000	1,13,212
Darjeeling Improvement Fund ...	2,018	3,481	4,000	3,025			4,000	4,000
Circuit-house Fund	5,101	5,589	8,808	8,750			5,774	9,210
Steam-boiler Fee Fund	.....	.....	.....	.....			12,000	12,013
Local P.W.—Local Fund Establishments.	.....	.....	.....	.....			.....	8,441
Ferry Tolls	69,214	26,400	5,42,000		Not given.	Not given.	5,85,000	4,99,250
Road Tolls	15,155	7,491	10,000				10,000	425
Canal and River Tolls	6,68,288	5,53,181	6,00,000	11,32,666			7,30,000	6,20,000
Strand Bank	14,604	54,416	40,000				37,300	1,14,544
Staging Bungalow ...	12,397	20,580	10,000				10,700	23,850
Chittagong Port	....	...	32,500				27,500	27,500
Contributions.—To Local Funds...	.....	2,26,761	.....	.....	.....	.....	.....	.....
To Presidency General Hospital.	.....	6,903	.....	.....	.....	.....	.....	.....
Total ..	12,48,779	11,43,123	16,29,503	14,02,448	12,72,000	12,00,000	17,66,516	15,88,347
Opening and closing balance ...	8,28,465	9,34,120*	Nil.	2,27,055	Nil.	72,000	72,000	2,50,169
	20,77,243	20,77,243	16,29,503	16,29,503	12,72,000	12,72,000	18,38,516	18,38,516

* Surrendered to the Government of India on account of famine expenditure.

190

3. It will be seen from the above statement that if the estimated figures for 1876-77 had been realized, the closing balance at the end of the year would have been Rs. 2,27,055; but the regular estimates, which are based on actuals of the first six months of the year, show that the closing balance will probably be Rs. 72,000 only. The deficit is not due to excess expenditure, but apparently to over-estimates of receipts.

4. It should, however, be observed that the estimated closing balance of Rs. 72,000 includes a sum of about Rs. 12,000, the former surplus balance of the Steam-boiler Fund, which has been transferred (under Government order No. 4123, dated 23rd December 1876) to the Provincial Reserve Fund, but it does not include the sum of Rs. 21,681 the old surplus balance standing under the head of the "Strand Bank Fund" which, under Government order No. 376, dated 5th February 1877, is to be transferred to provincial reserve. It is understood from the Accountant- General's office that a sum of Rs. 9,346 also stands on the Government books as the surplus balance of an extinct local fund, called the "Town Tax Fund." As the fund is obsolete, its surplus credit balance may be transferred to the provincial reserve fund, and the Accountant-General will be requested to give effect to this transfer in the accounts of 1876-77. Under the above explanation, the balance of the provincial reserve fund at the close of 1876-77 will stand as follows:—

		Rs.	A.	P.
According to Accountant-General's estimates	...	72,000	0	0
Add surplus balance of "Strand Bank Fund"	...	21,681	0	0
Ditto ditto "Town Tax Fund"	...	9,346	0	0
Total	...	1,03,027	0	0

The year 1877-78 will thus open with a credit balance of Rs. 1,03,027, instead of Rs. 72,000 as shown in the Accountant-General's figures.

5. "*Pound Fund.*"—The Accountant-General's estimates under this head are accepted, but local officers should be informed that economy must be observed in the expenditure of money realized from fees and fines under Act I of 1871.

"*Pleadership Examination Fund.*"—The Accountant-General's figures show estimated receipts for 1877-78 at Rs. 3,500, and expenditure at Rs. 3,922. In a fund constituted like the "Pleadership Examination Fund," it is not clear why the expenditure need ever be in excess of the receipts. The Lieutenant-Governor therefore directs that the expenditure for 1877-78 under the item "Examination charges," be reduced from Rs. 3,900 to Rs. 3,000.

Police Clothing Fund."—The Accountant-General's estimates are accepted.

"*Darjeeling Improvement Fund.*"—No detailed figures are furnished under this head, nor is any explanation offered for the omission. The Accountant-General has, however, intimated that Rs. 4,000 may be taken as estimated receipts, and the same amount as estimated charges during 1877-78.

"*Circuit-house Fund.*"—The estimates furnished by the Accountant-General show the receipts under this head to be Rs. 5,774, and the expenditure Rs. 9,210, or an excess of expenditure over receipts of Rs. 3,436. The Lieutenant-Governor does not accept these estimates, and accordingly directs that the estimate of expenditure for 1877-78 be reduced to Rs. 5,000.

"*Steam-boiler Fee Fund.*"—This fund was hitherto classed as a "Trust Fund," but it has from the year 1876-77 been transferred to the head of provincial reserve, to which it more properly belongs. The provision of Rs. 2,590 for contingencies seems to the Lieutenant-Governor a little excessive, and the sum is therefore reduced to Rs. 2,500; otherwise the Accountant-General's figures are accepted.

"*Local Public Works.*"—Under this heading there are the following sub-heads:—

Ferry Tolls.	Strand Bank Fund.
Road Tolls.	Staging Bungalow Fund.
River and Canal Tolls.	Chittagong Port Fund

Under the sub-head of Ferry Tolls the estimated receipts and charges for 1877-78, compare as follows with the figures for previous years :—

	Actuals. 1875-76.	Original estimate, 1876-77.	Regular estimate, 1876-77.	Original estimate, 1877-78.
Receipts	69,214	5,42,000	(Not given.)	5,35,000
Charges	26,400	(Not given.)	Ditto.	4,99,250
Surplus ...	42,814			35,750

The large increase in the figures for 1877-78 over the actuals of 1875-76 may be explained thus:—In 1875-76 the practice was for district officers to collect all ferry tolls and, after paying the cost of collecting establishment, &c., to make over to District Road Committees the net receipts of certain ferries assigned to them by Government, and to show only the balance as receipts under "Local Public Works." But by recent orders of the Government of India the gross collections from ferries are to be shown as receipts, and the amount made over to District Road Committees is also to be shown as a separate item. Under this arrangement the sum of Rs. 5,35,000 is shown as the gross receipts, and the grant of Rs. 3,30,000 to District Road Committees is also separately shown; the cost of collecting establishment, &c., being also distinctly shown in the estimates. The Lieutenant-Governor accepts the Accountant-General's figures.

His Honor also accepts the Accountant-General's estimate under the sub-heads of "Road tolls" and "River and canal tolls."

Under the sub-head of "Strand Bank," the estimated receipts and charges for 1877-78 compare as follows with the figures of previous years :—

	Actuals. estimate, 1875-76.	Original estimate, 1876-77.	Regular estimate, 1876-77.	Original estimate, 1877-78.
Receipts ...	14,604	40,000	(Not given.)	37,300
Charges ...	54,416	(Not given.)	Ditto.	1,14,544
Excess charges ...	39,812			77,244

There is thus a large excess of expenditure over receipts, but it has been ascertained from the Public Works Department of this Government that some items of this expenditure will probably not be required. The estimate is accordingly reduced by Rs. 65,000, which is made up of two items—one of Rs. 11,000 for the protection of the Chandpal Ghât Engine-house from the river, and one of Rs. 54,000 for the making up of the river bank for a distance of 700 feet on the south of Prinsep's Ghât. The expenditure under this sub-head will therefore stand at Rs. 49,544, which is Rs. 12,244 in excess of the receipts. Some deficit, however, appears to be inevitable, as the fund receipts of Rs. 37,300 are insufficient for the expenditure necessarily chargeable to the fund, namely, the maintenance of the Eden Gardens, and the repairs of the roads on the *maidan* and on the river-side between Hastings' Bridge and Chandpal Ghât.

Under the sub-head of "Staging Bungalow" the estimates for 1877-78 show the following results compared with the figures for previous years :—

	Actuals, 1875-76.	Original estimate, 1876-77.	Regular estimate, 1876-77.	Original estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.
Receipts	12,397	10,000	(Not given.)	10,700
Charges	20,580	(Not given.)	Ditto.	23,850
Excess charges ...	8,183			13,150

It is very clear from the above figures, and also from the accounts of actuals from 1871-72 to 1874-75, that the staging bungalow fund receipts are uniformly below the expenditure incurred in the maintenance, &c., of these bungalows and that this sub-head does not realize the anticipations of Government in having the fund classified under "Provincial Reserve." The attention of the Public Works Department of this Government will be invited to this subject with a view to such arrangements being made as will enable the receipts from

staging bungalows to cover the expenditure. For the year 1877-78, His Honor will not insist on the estimated receipts and expenditure being made to balance, but at the same time disproportionate expenditure cannot be allowed. The Lieutenant-Governor accordingly sanctions a provision of Rs. 15.000 instead of Rs. 23,830 entered by the Accountant-General for the charges of the year, which is still in excess of the estimated receipts by Rs. 4,300.

6. From the estimated surplus balance at the close of 1877-78, the Lieutenant-Governor has been pleased to direct that a sum of Rs. 70,000 shall be placed at the credit of Provincial Services, under which section of the provincial finances there appears to be an estimated deficit at the close of the year. This grant will be shewn in the Provincial Reserve Budget under the sub-head of Contribution.

7. Subject to the above remarks, the estimated receipts and charges of the Provincial Reserve Fund will stand as follows:—

	1877-78. Receipts.	1877-78. Grants.
	Rs.	Rs.
Pounds Fund	2,75,742	1,51,780
Pleadership Examination Fund... ...	3,500	3;022
Police Clothing Fund	1,15,000	1,13,212
Darjeeling Improvement Fund ...	4,000	4,000
Circuit-house Fund	5,774	5,000
Steam-boiler Fees Fund	12,000	11,923
Local Public Works—		
Establishments	.....	8,441
Ferry Tolls	5,35,000	4,99,250
Road Tolls	10,000	625
River and Canal Tolls	7,30,000	6,20,000
Strand Bank Fund	37,300	49,544
Staging Bungalow	10,700	15,000
Chittagong Port	27,500	27,500
Contribution to Provincial Services ...	.....	70,000
	17,66,516	15,79,297
Opening and closing balances	1,03,027	2,90,246
	18,69,543	18,69,543

ORDERED, that copy of this Resolution and of the Accountant-General's estimates annexed, be submitted to the Government of India in the Financial Department, and also be forwarded to the Public Works Department of this Government and to the Judicial branch of this office.

Also that copies, as above, be forwarded to the Accountant-General for information and guidance.

Also that copies, as above, be forwarded to the Commissioners of divisions for information and guidance, with special reference to the receipts and charges of the funds in their divisions.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secretary to the Government of Bengal.

No. 491.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secretary to the Government of Bengal.

CALCUTTA,
The 15th February 1877.

E. F. M. Reg. No. 1810—16-2-77.

No. 658, dated Calcutta, the 2nd March 1877.

Memo. from—H. J. REYNOLDS, Esq., Offg. Secy. to the Government of Bengal, Financial Department,

To—The Secretary to the Govt. of Bengal, Public Works Department.

FROM the letter from the Public Works Department of this Government, No. 3483A, dated the 16th December 1876, to the address of the Accountant-General, it appears that the revenue from gross collections from ferries during 1877-78 is estimated at Rs. 5,35,000, exclusive of the ferries made over to municipalities, and that from this amount it is proposed to assign to District Road Committees a sum of Rs. 3,30,000. Although these figures were accepted in the Resolution of this Government, No. 491, dated 15th February 1877, yet on financial grounds the Lieutenant-Governor has determined to suspend the operation of the orders by which the surplus receipts of ferries on district roads were made over to District Road Committees. The undersigned therefore begs to request that the Secretary in the Public Works Department will be so good as to issue orders that such surplus receipts shall not be paid over to the District Committees until further orders from the Financial Department of this Government.

No. 659.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd March 1877.

C. E. G.—Reg: No. 2587—6-3-77.

194

No. 358*A*.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor Bengal in the Public Works (Accounts) Department, under date the 25*th April* 1877:

Read again Resolution No. 1009 of 23rd February 1872 assigning the proceeds of certain public Ferries to the District Road Cess Committees.

Read memorandum from the Financial Department of this Government, No. 658 of 2nd March 1877, directing the suspension of the operation of the above orders.

RESOLUTION.—In the Resolution of 23rd February 1872, at which period no Road Cess was being levied, the Lieutenant-Governor assigned the proceeds of all public ferries other than those on Provincial roads or within the limits of any Municipality, which may be due on and after the 1st April 1872, towards meeting the necessary outlay of the Committees alluded to in previous paragraphs of that Resolution, whether formed under the District Road Cess Act, or under the orders contained in the above Resolution.

2. The District Road Cess Act having now been brought into full operation, except in one or two districts which do not affect the question, the Lieutenant-Governor considers that it is no longer necessary for Government to contribute the proceeds of ferries towards meeting the outlay of the District Road Cess Committees, and, with the heavy demands upon Government for Provincial Public Works, it is impossible to continue the arrangement. His Honor has accordingly rescinded such portion of Resolution No. 1009 read above as assigns the proceeds of certain public ferries to District Road Committees.

3. This order will have effect from the 1st October 1877, and the District Road Cess Committees' estimates for the cess year 1877-78 will contain no entries on account of the above ferries.

4. The ferries will remain under the charge of Magistrates as formerly, and the net proceeds be credited to "Provincial Reserve" in accordance with the Resolution of the Government of India in the Financial Department, No. 2452 of 17th April 1873.

ORDERS.—Ordered that a copy of the above Resolution be forwarded to all Commissioners of Divisions and to the Accountant-General of Bengal for information and guidance.

Ordered also that a copy of the above Resolution be forwarded to all Superintending Engineers of Circles and to the Examiner of Public Works Accounts in Bengal for information.

Ordered also that a copy of the above Resolution be forwarded to the Judicial, Revenue, General and Financial Departments of this Government for information.

By Order of the Lieutenant-Governor of Bengal,

J. E. T. NICOLLS, *Major-Genl., R. E.*,

Secretary to the Government of Bengal in the Public Works Department.

196

MUNICIPAL.

No. 1346.

CALCUTTA, THE 20TH MARCH 1877.

FROM J. CRAWFURD, ESQ.,

Under-Secretary to the Government of Bengal,

TO THE COMMISSIONER OF THE PRESIDENCY DIVISION.

SIR,

WITH reference to your letter No. 60M.T. of the 7th instant, and previous correspondence, on the subject of a proposal made by the Magistrate of Nuddea (1) that out of the proceeds of the Ranaghat ferry, a sum of Rs. 1,000 may be annually made over to the District Road Fund, the Municipality retaining the balance as heretofore, and (2), that out of the proceeds of the Nuddea ferry Rs. 1,000 may be annually paid by the District Road Committee to the township of Nuddea, I am directed to communicate to you the following orders.

2. Referring to the Bhagirutty or the Nuddea ferry, it appears that the surplus proceeds of this ferry have hitherto been credited to the District Road Fund, and it is now proposed by the Magistrate that out of these proceeds a grant of Rs. 1,000 may be annually paid by the District Road Committee to the Nuddea Municipality. I am, however, to state that the Lieutenant-Governor has recently ordered that all payments of the surplus proceeds of ferries to District Road Funds shall be suspended for the present. It is therefore not an opportune time to raise the question of granting part of the proceeds to the municipality. The funds are required for general provincial purposes, and before they are given away, it must be fully considered whether Government can afford to grant them. The proposal made by the Magistrate must therefore stand over for the present.

3. As regards the Matabhanga or the Ranaghat ferry, it appears that the entire proceeds of this ferry have been appropriated by the Ranaghat Municipality, without any proper authority or sanction. You now propose to give the municipality in future only one-third of the proceeds, and to make over the remainder to the District Road Fund. This proposal, I am to say, is open to the same objection as that regarding the Nuddea ferry. For the present the Lieutenant-Governor deems it necessary to direct that the surplus proceeds of this ferry shall not be paid to the municipality, but to the Provincial Reserve Fund. It can be considered hereafter whether Government can afford to grant any part of the proceeds either to the municipality or to the District Road Fund.

I have the honor to be,

SIR,

Your most obedient servant,

J. CRAWFURD,

Under-Secy. to the Govt. of Bengal.

No. 1347.

COPY forwarded to the Accountant-General for information.

No. 1348.

COPY forwarded to the Financial Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

J. CRAWFURD,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th March 1877.

W. H.—Reg. No. 3141—22-3-77.

Local Public Works.

The accompanying extract from a memorandum written for the Lieutenant-Governor's information is appended for the information of the Secretary :—

1. During the last few years the District Road Cess has been extended, roughly speaking, to the whole of Lower Bengal. Its annual income may be put at 30 lakhs of rupees.

This addition to local resources, almost the whole of which is spent in local public works, should enable the Government of Bengal to reduce its Provincial grant to the Public Works Department.

If any such reduction is feasible, the following details are suggested for consideration.

Under Provincial Reserve Fund the following heads are noticeable in the estimate for 1876-77 :—

	Rs.	Rs.	Rs.
The Cattle Trespass Fund has receipts ...	2,76,000		
Establishment and contingencies ...	1,19,000		
Leaving a surplus of	.....	1,57,000	
Ferries have a revenue of	5,35,000		
Establishment and contingent charges of ...	1,70,000		
Leaving a surplus of	.....	3,65,000	
The Nuddea Rivers have an income of ...	2,30,000		
Establishment and contingent charges of ...	1,20,000		
Leaving a surplus of	.....	1,10,000	
			6,32,000

Here are six and a quarter lakhs which might perhaps be saved.

2. To the District Road Funds certain receipts from ferries have been allotted by the Bengal Government. Now that their income is so considerable, there is probably no necessity for continuing the grant—

	Rs.
Ferry receipts	2,80,000
Establishment and contingencies	Nil.
Surplus	2,80,000

I entirely disagree with this point. The Rs. 2,80,000 here stated to be ferry receipts are, I presume, really included in total revenue of ferries given above at Rs. 5,35,000.
E. DED.

The Calcutta and Eastern Canals could also probably contribute towards the deficit—

	Rs.	
Their income is	5,00,000	
Their up-keep (say)	2,00,000	(exact figures not known.)
Surplus (say)	3,00,000	

3. The above surplus of say 12 lakhs has been annually allotted by the Bengal Government for General Public Works expenditure.

With reference to my remarks above, I should call the total surplus about 9 lakhs, not 12 lakhs.
15-3-77. E. DED.

H. A. Mangles,
Accountant-General, Bengal.

Calcutta,
The 14th February 1877.

W. H.—Reg. No. 3207—24-3-77.

100

No. 1058C., dated Calcutta, the 12th February 1877.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Financial Dept.

IN forwarding, for the information of His Honor the Lieutenant-Governor, copy of a letter to my address from the Secretary to the Government of India, Financial Department, dated 9th instant, I have the honor to submit at the same time an abstract of the regular estimates of Provincial Services for 1876-77, and Budget Estimates for 1877-78, as prepared in this office and submitted to the Government of Bengal, which shows the balance of Rs. 24,606 at the close of 1877-78 to which the Financial Secretary refers.

2. The deficit can be made up in one of the following ways :—Either by a reduction of the grants under Provincial Services, or by a transfer of half a lakh from the Provincial Reserve Fund, which it was estimated (*vide* this office No. 2735C., dated 30th ultimo) would have a balance of Rs. 2,50,169 at the end of the year.

No. 833, dated Fort William, the 9th February 1877.

From—R. B. CHAPMAN, ESQ., Secretary to the Govt. of India, Financial Dept.,
To—H. A. Mangles, ESQ., Accountant-General, Bengal.

REFERRING to your combined account of Imperial and Provincial Funds of Bengal for 1875-76 to 1877-78, I am directed to observe that the regular estimate of Provincial Funds for 1876-77 shows a decrease of Provincial balances at the end of that year of Rs. 2,95,941, and the estimate for 1877-78 shows a similar decrease of Rs. 2,28,665, making the aggregate decrease for the two years Rs. 5,24,606. As the Provincial Funds of Bengal were (after adjusting the entire famine expenditure in the accounts for 1875-76,) started with an opening balance in 1876-77 of five lakhs, the nett result estimated for at the end of 1877-78 is a deficit of Rs. 24,606. I am directed to request that you will immediately move the Government of Bengal to extinguish this deficit, either by a reduction of expenditure from Provincial Funds, or by a contribution thereto from Local Funds, and report amended figures accordingly.

W. H.—Reg. No. 2031—20-2-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 511.

CALCUTTA, THE 16TH FEBRUARY 1877.

FROM H. J. REYNOLDS, ESQ.,

Offg. Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL, BENGAL.

SIR,

I AM directed to acknowledge the receipt of your letter No. 1058C, dated the 12th February 1877, submitting an abstract of the regular estimates of Provincial Services for 1876-77 and Budget Estimates for 1877-78, and in reply to observe that the abstract appears to have been framed on figures which had not received the final approval of this Government.

2. I am therefore to forward, for your information, the accompanying copy of a statement prepared in this office, showing the General Provincial Budget Estimates for 1877-78, and to request that it may be adopted in substitution of the abstract enclosed in your letter.

3. The Government Resolution on the Provincial Estimates for 1877-78 is under preparation, and will shortly be submitted to the Government of India, Financial Department, in continuation of my endorsement No. 439, dated the 15th February 1876.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

C. E. G.—Reg. No. 2032—26-2-77.

GENERAL PROVINCIAL

PROVINCIAL

MAJOR HEADS, RECEIPTS.	Original Estimate, 1875-76.	Actuals, 1875-76.	Original Estimate, 1876-77.	Regular Estimate, 1876-77.	Original Estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Allotment from India	1,10,41,000	1,10,60,337	1,10,78,000	1,11,11,287	1,10,58,591
II.—Provincial Rates and Taxes ...	.....	.....	.....	.....	.....
III.—Jails	9,57,250	7,91,296	9,06,200	6,80,000	8,37,700
IV.—Registration	6,51,000	5,80,467	7,10,000	6,50,000	7,18,500
V.—Police	68,950	38,356	67,600	60,000	69,654
VI.—Education	4,71,800	4,95,287	4,97,500	4,81,500	4,73,780
VII.—Medical	1,59,400	1,30,912	1,68,240	1,68,240	1,62,840
VIII.—Printing	57,890	57,851	57,100	57,100	63,100
IX.—Marine	.....	300	300	300	300
X.—Miscellaneous	91,000	1,00,82,319	1,28,960	1,20,000	99,600
XI.—Public Works	70,000	1,36,350	1,19,000	75,000	93,000
XII.—Contribution from Provincial Reserve	.....	.....	.....	.....	70,000
Debt heads	.....	3,55,842	3,00,000	3,00,000	3,00,000
Total ...	1,35,68,290	2,37,29,318	1,40,32,900	1,37,03,427	1,39,47,065
Opening balance	.....	23,61,593	5,00,000	5,00,000	47,692
GRAND TOTAL ...	.....	2,60,90,911	1,45,32,900	1,42,03,427	1,39,94,757

PROVINCIAL

1. Pound Fund	.....	2,69,798	2,63,395	.....	2,75,742
2. Pleadership Examination Fund ...	.....	8,586	3,000	.....	3,500
3. Police Clothing Fund	.....	1,83,618	1,15,800	.....	1,15,000
4. Circuit-house Fund	.....	5,101	8,808	.....	5,774
5. Darjeeling Improvement Fund	.....	2,018	4,000	.....	4,000
6. Steam Boiler Fund	.....	.....	.....	.....	12,000
7. Local P. W.	.....	.....	.....	.....	.....
Ferry Tolls	.....	69,214	5,42,000	.....	5,35,000
Road Tolls	.....	15,155	10,000	.....	10,000
Canal and River Tolls ...	.....	6,68,288	6,00,000	.....	7,30,000
Strand Bank Rent ...	.....	14,604	40,000	.....	37,300
Staging Bungalow ...	.....	12,397	10,000	.....	10,700
Chittagong Port Fund ...	.....	.....	32,500	.....	27,500
Total ...	.....	12,48,779	16,29,503	12,72,000	17,66,516
Opening balance	.....	8,28,465	*Nil.*	*Nil.*	1,03,027*
GRAND TOTAL ..	.....	20,77,243	16,29,503	12,72,000	18,69,543

ABSTRACT OF

Opening balance, Provincial Services ...	.....	23,61,593	5,00,000	5,00,000	47,692
" " " Reserve ...	.....	8,28,465	*Nil.*	*Nil.*	1,03,027
Total ...	.....	.....	5,00,000	5,00,000	1,50,719

* Closing balance as per Accountant-General's regular estimates ... ... Rs. 72,000
Add old surplus balance of Strand Bank Fund 21,681
" " " " Town Tax Fund 9,346
1,03,027

BUDGET ESTIMATE, 1877-78.

SERVICES.

MAJOR HEADS, CHARGES.	Original Estimate, 1875-76.	Actuals, 1875-76.	Original Estimate, 1876-77.	Regular Estimate, 1876-77.	Original Grants, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Refunds	.....	67,031	23,000	23,000	26,100
II.—Provincial Rates and Taxes ...	.....	.....	.....	.....	.....
III.—Jails	17,28,840	17,83,414	16,97,573	15,74,100	16,05,374
IV.—Registration	4,68,100	4,31,286	5,30,924	4,91,100	5,76,416
V.—Police	41,83,390	41,64,767	41,59,436	40,95,563	40,79,042
VI.—Education	26,14,010	26,32,444	24,67,236	24,67,236	25,10,940
VII.—Medical	14,32,720	14,86,053	12,89,356	13,60,600	13,23,023
VIII.—Printing	3,77,600	2,97,586	3,56,542	2,74,500	2,80,949
IX.—Marine	.....	897	796	800	796
X.—Contributions	.....	97,36,646	.....	.....	.....
XI.—Miscellaneous	4,61,220	6,51,395	1,28,100	2,06,081* / 1,33,100	1,39,460
XII.—Minor Establishments	.....	3,97,279	3,88,517	4,02,460	3,98,256
XIII.—Public Works	25,71,000	34,14,720	25,69,000	25,70,000	24,84,338
XIV.—Petty Construction, &c.	63,400	62,747	64,575	64,575	65,918
XV.—Rents, Rates, and Taxes	1,81,700	1,87,398	1,84,900	1,92,620	1,93,355
Debt heads	.....	2,77,249	3,00,000	3,00,000	3,00,000
Total ...	1,40,81,980	2,55,90,961	1,41,59,955	1,41,55,735	1,39,83,967
Closing balance	.....	5,00,000	3,72,945	47,692	10,790
GRAND TOTAL ...	.....	2,60,90,911	1,45,32,900	1,42,03,427	1,39,94,757

RESERVE.

1. Pound Fund	1,39,232	1,17,743	1,39,232	.....	1,51,780
2. Pleadership Examination Fund... ...	3,519	8,157	3,519	.....	3,022
3. Police Clothing Fund	1,15,250	1,12,493	1,15,250	.....	1,13,212
4. Circuit-house Fund	8,756	5,589	8,756	.....	5,000
5. Darjeeling Improvement Fund... ...	3,035	3,481	3,025	.....	4,000
6. Steam Boiler Fund	.....	.....	.....	.....	11,923
7. Local P. W.—Establishments ...	.....	.....	.....	.....	8,441
Ferry Tolls	.....	26,400	.....	.....	4,99,250
Road Tolls	.....	7,419	.....	.....	625
Canal and River Tolls ...	.....	5,53,181	11,32,666	.....	6,20,000
Strand Bank Rent ...	.....	54,416	.....	.....	49,544
Staging Bungalow ...	.....	20,580	.....	.....	15,000
Chittagong Port ...	.....	.....	.....	.....	27,500
8. Contribution	.....	2,33,664	.....	.....	70,000
Total ...	.....	11,43,123	14,02,448	12,00,000	15,79,297
Closing balance	.....	9,34,120†	2,27,055	72,000	2,90,246
GRAND TOTAL ...	.....	20,77,243	16,29,503	12,72,000	18,69,543

BALANCES.

Closing balance, Provincial Services... ...	.....	5,00,000	3,72,945	47,692	10,790
" " " Reserve	.....	*Nil.*	2,27,055	72,000	2,90,246
Total ...	.....	5,00,000	6,00,000	1,19,692	3,01,036

* For purchase of house for Art Gallery ... ... Rs. 1,00,000
For drought charges in Durbhunga and Mozufferpore 26,081
For probable expenditure consequent on cyclone of 31st October 1876 ... 80,000
2,06,081

† Surrendered to the Government of India for famine expenditure.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND FEBRUARY 18

RESOLUTION.

READ—

The resolution of the 15th February 1876, on the estimates of receipts and expenditure of the Provincial Services of Bengal for the year 1876-77.

The resolutions dated the 6th March and 10th April 1876, reviewing and modifying the estimates of the former resolution.

The estimates for the several heads of Provincial Services for the year 1877-78 as submitted by the Accountant-General, Bengal.

The resolutions recorded by the Lieutenant-Governor upon the above estimates.

THE orders of the Government of India in the Financial Department, dated the 8th April 1876, directed that the account between the Imperial and Local Governments, in respect of the famine expenditure, should be so adjusted as to leave the Government of Bengal with an opening balance of five lakhs of rupees at the credit of Provincial Services and Provincial Reserve at the commencement of the year 1876-77. This opening balance has been shown under the head of "Provincial Services."

2. The estimates for the year 1876-77, as finally revised, provided for an expenditure of one lakh less than the expected receipts, so that if the forecast of the year had been fully realized, the closing balance would have amounted to six lakhs of rupees. The calculation, however, was disturbed both by unforeseen expenditure and by deficient receipts. The purchase of some houses for the Art Gallery in Calcutta, the outlay consequent upon the drought and scarcity in some parts of Behar at the beginning of 1876, and the charges incurred for the relief of the districts which suffered from the cyclone of the 31st October last, involved altogether an extra expenditure of Rs. 2,06,081, not provided for in the budget. On the other hand, the receipts in several departments of Provincial Services and in Provincial Reserve fell considerably short of the estimate. The result has been that while the budget provided for a closing balance of Rs. 3,72,945 in Provincial Services, and Rs. 2,27,055 in Provincial Reserve, or an aggregate of six lakhs of rupees, the balance according to the regular estimate is only Rs. 47,692 in Provincial Services and Rs. 1,03,027 in Provincial Reserve, or a total of Rs. 1,50,719 as the closing balance of 1876-77 and the opening balance of 1877-78.

3. A separate resolution has been recorded on the items which compose the Provincial Reserve, and it will be sufficient to notice here that the Provincial Reserve budget, opening with a credit balance for the year 1877-78 of Rs. 1,03,027, closes with a balance of Rs. 3,60,246, from which a sum of Rs. 70,000 has been transferred to the credit of Provincial Services, and is shown in the estimates of the year under the head of "Contribution."

4. The receipts and expenditure of Provincial Services under the several departmental heads are shown in the appended statement, from which it will appear that the year 1877-78 will close with a small balance of Rs. 10,790 in Provincial Services, the estimates really showing a deficit of Rs. 59,210, which has been made up by the transfer, above referred to, of Rs. 70,000 from Provincial Reserve.

5. The items of increase and decrease under the several departmental headings of Provincial Services have been noticed in the resolutions recorded upon the separate budgets, and only the general results need be noticed here.

206

Allotment from Government of India.

6. The amount shows a considerable reduction compared with the regular estimate for 1876-77, owing principally to a special grant of Rs. 49,482 having been made during the current year on account of the unexpended balance of the sum allowed for census operations.

Jails.

7. The estimated receipts are in excess of the regular estimate for the current year, better results being anticipated from the improved condition of the gunny trade. The increase of expenditure, compared with the regular estimate, is due to a provision of Rs. 35,000 for machinery in the Bhagulpore and Presidency Jails. The net cost of the department is Rs. 7,67,674.

Registration.

8. The increase in the receipts is only apparent, and arises from the inclusion in this budget of a sum of Rs. 42,000 on account of copying fees, which has hitherto been shown in the Local Funds budget. The item also appears on the expenditure side, and causes a nominal increase.

Police.

9. The receipts under this head are nearly the same as those of the original estimate of last year, and some items of expenditure, as given in the departmental budget, have been reduced with reference to the actuals of 1875-76. The net cost of the department to Government is Rs. 40,09,388, including the Government contribution towards the cost of the Calcutta Police.

Education.

10. The receipts show a falling off as compared with the original estimate of 1876-77, under the sub-heads of "Colleges" and "Contributions." The Director's estimates of expenditure have been accepted, with a few minor modifications. The Department of Education involves a net cost to Government of Rs. 20,37,160—an amount which is very nearly the same as the figures of last year's estimate.

Medical.

11. The estimated receipts are nearly the same as those of last year. A few items of expenditure have been reduced with reference to the actuals of 1875-76. The increase of expenditure on medical services during the last five years has been very great, and the Lieutenant-Governor desires that strict economy may be exercised in this department of the Administration.

Printing.

12. The decrease of expenditure under this heading is only apparent, and is not an actual reduction of expenditure in this branch of the service, which has naturally a reverse tendency.

13. The entry of about Rs. 1,50,000 hitherto made in this budget to represent the value of work done in the Alipore Jail Press has been entirely excluded, as it is not a real expenditure and serves only to complicate accounts. On the other hand, the actual cost of the establishment of the Jail Press (about Rs. 39,000), as well as the cost of the Public Works Secretariat Press (about Rs. 15,500) have been for the first time included under the head of "Printing." These charges have hitherto appeared under the heads of "Jails" and "Public Works Department" respectively.

Marine.

14. The estimate under this heading consists of the receipts and expenditure on account of the life-boat maintained at Goalundo. The receipts are contributions from local sources and from the Eastern Bengal Railway Company. The net cost to Government is Rs. 496.

MISCELLANEOUS.

15. The estimate of receipts has been reduced with reference to the actuals of 1875-76 and of the first six months of the current year. The expenditure has been somewhat increased on similar grounds.

MINOR ESTABLISHMENTS.

16. The grant under this head is very nearly the same as the actuals of 1875-76. There has been some reduction in the expenditure for the collection of vital statistics; and on the other hand, there has been a slight increase under the head of "Economic Museum," and a provision of Rs. 2,000 has been made for census charges, which are now transferred from the Imperial to the Provincial accounts.

PUBLIC WORKS.

17. The departmental estimate of receipts is Rs. 69,000; but looking to the actuals of 1874-75 (Rs. 1,32,860) and of 1875-76 (Rs. 1,36,350), it appears probable that credit may justly be taken for a larger sum, and the estimate has accordingly been raised to Rs. 93,000. The grant for Provincial Public Works is 25 lakhs, of which a sum of Rs. 15,662 is provided in the printing budget, as already explained, and the balance is shown under the head of Public Works.

PETTY CONSTRUCTION AND REPAIRS.

18. The grant under this head shows small increases on account of Land Revenue and Law and Justice, but the total figures are very nearly the same as those of last year's estimate.

RENTS, RATES, AND TAXES.

19. The estimate shows an increase of Rs. 8,455 as compared with the sanctioned estimate of last year.

20. The receipts and expenditure of Local Funds and Trust Funds have been examined in a separate resolution.

Ordered, that a copy of this resolution be submitted to the Government of India in the Financial Department, and that copies be also forwarded to the Accountant-General and to all Departments of this Government.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 568.

COPY submitted to the Government of India, Financial Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 22nd February 1877.

T. B. C.—Reg. No. 2164—26-2-77.

209

PROVINCIAL SERVICES BUDGET ESTIMATE 1877-78.

GENERAL PROVINCIAL

216

PROVINCIAL

MAJOR HEADS, RECEIPTS.	Original Estimate, 1875-76.	Actuals, 1875-76.	Original Estimate, 1876-77.	Regular Estimate, 1876-77.	Original Estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Allotment from India	1,10,41,000	1,10,60,337	1,10,78,000	1,11,11,287	1,10,58,591
II.—Provincial Rates and Taxes ...	.....	.....	.....	.....	.....
III.—Jails	9,57,250	7,91,296	9,06,200	6,80,000	8,37,700
IV.—Registration	6,51,000	5,80,467	7,10,000	6,50,000	7,18,500
V.—Police	68,950	38,356	67,600	60,000	69,654
VI.—Education	4,71,800	4,95,287	4,97,500	4,81,500	4,73,780
VII.—Medical	1,59,400	1,30,912	1,68,240	1,68,240	1,62,840
VIII.—Printing	57,890	57,851	57,100	57,100	63,100
IX.—Marine	.....	300	300	300	300
X.—Miscellaneous	91,000	1,00,82,319	1,28,960	1,20,000	99,600
XI.—Public Works	70,000	1,36,350	1,19,000	75,000	93,000
XII.—Contribution from Provincial Reserve	.....	.....	.....	.....	70,000
Debt heads	.....	3,55,842	3,00,000	3,00,000	3,00,000
Total ...	1,35,68,290	2,37,29,318	1,40,32,900	1,37,03,427	1,39,47,065
Opening balance	.....	23,61,593	5,00,000	5,00,000	47,692
GRAND TOTAL ...	.....	2,60,90,911	1,45,32,900	1,42,03,427	1,39,94,757

PROVINCIAL

1. Pound Fund	.....	2,69,798	2,63,395	.....	2,75,742
2. Pleadership Examination Fund ...	.....	8,586	3,000	.....	3,500
3. Police Clothing Fund	.....	1,83,618	1,15,800	.....	1,15,000
4. Circuit-house Fund	.....	5,101	8,808	.....	5,774
5. Darjeeling Improvement Fund	.....	2,018	4,000	.....	4,000
6. Steam Boiler Fund	.....	.....	.....	.....	12,000
7. Local P. W.	.....	.....	.....	.....	.....
Ferry Tolls	.....	69,214	5,42,000	.....	5,35,000
Road Tolls	.....	15,155	10,000	.....	10,000
Canal and River Tolls ...	.....	6,68,288	6,00,000	.....	7,30,000
Strand Bank Rent ...	.....	14,604	40,000	.....	37,300
Staging Bungalow ...	.....	12,397	10,000	.....	10,700
Chittagong Port Fund ...	.....	.....	32,500	.....	27,500
Total ...	.....	12,48,779	16,29,503	12,72,000	17,66,516
Opening balance	.....	8,28,465	*Nil.*	*Nil.*	1,03,027*
GRAND TOTAL ..	.....	20,77,243	16,29,503	12,72,000	*18,69,543

ABSTRACT OF

Opening balance, Provincial Services ...	.....	23,61,593	5,00,000	5,00,000	47,692
" " " Reserve ...	.....	8,28,465	*Nil.*	*Nil.*	1,03,027
Total ...	.....	.....	5,00,000	5,00,000	1,50,719

	Rs.
* Closing balance as per Accountant-General's regular estimates...	72,000
Add old surplus balance of Strand Bank Fund	21,681
" " " " Town Tax Fund	9,346
	1,03,027

BUDGET ESTIMATE, 1877-78.

SERVICES.

MAJOR HEADS, CHARGES.	Original Estimate, 1875-76.	Actuals, 1875-76.	Original Estimate, 1876-77.	Regular Estimate, 1876-77.	Original Grants, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Refunds	.....	67,031	23,000	23,000	26,100
II.—Provincial Rates and Taxes ...	.....	.....	.....	.....	.....
III.—Jails	17,28,840	17,83,414	16,97,573	15,74,100	16,05,374
IV.—Registration	4,68,100	4,31,286	5,30,924	4,91,100	5,76,416
V.—Police	41,83,390	41,64,767	41,59,436	40,95,563	40,79,042
VI.—Education	26,14,010	26,32,444	24,67,236	24,67,236	25,10,940
VII.—Medical	14,32,720	14,86,053	12,89,356	13,60,600	13,23,023
VIII.—Printing	3,77,600	2,97,586	3,56,542	2,74,500	2,80,949
IX.—Marine	.....	897	796	800	796
X.—Contributions	.....	97,36,646	.....	.....	.....
XI.—Miscellaneous	4,61,220	6,51,395	1,28,100	2,06,981* / 1,33,100	1,39,460
XII.—Minor Establishments	.....	3,97,279	3,88,517	4,02,460	3,98,256
XIII.—Public Works	25,71,000	34,14,720	25,69,000	25,70,000	24,84,338
XIV.—Petty Construction, &c.	63,400	62,747	64,575	64,575	65,918
XV.—Rents, Rates, and Taxes	1,81,700	1,87,398	1,84,900	1,92,620	1,93,355
Debt heads	.....	2,77,249	3,00,000	3,00,000	3,00,000
Total ...	1,40,81,980	2,55,90,961	1,41,59,955	1,41,55,735	1,39,83,967
Closing balance	.....	5,00,000	3,72,945	47,692	10,790
GRAND TOTAL ...	.....	2,60,90,911	1,45,32,900	1,42,03,427	1,39,94,757

RESERVE.

1. Pound Fund	1,39,232	1,17,743	1,39,232	.....	1,51,780
2. Pleadership Examination Fund... ...	3,519	8,157	3,519	.....	3,022
3. Police Clothing Fund	1,15,250	1,12,493	1,15,250	.....	1,13,212
4. Circuit-house Fund	8,756	5,589	8,756	.....	5,000
5. Darjeeling Improvement Fund... ...	3,035	3,481	3,025	.....	4,000
6. Steam Boiler Fund	.....	.....	.....	.....	11,923
7. Local P. W.——Establishments ...	.....	.....	.....	.....	8,441
Ferry Tolls	.....	26,400	.....	.....	4,99,250
Road Tolls	.....	7,419	.....	.....	625
Canal and River Tolls ...	.....	5,53,181	11,32,666	.....	6,20,000
Strand Bank Rent ...	.....	54,416	.....	.....	49,544
Staging Bungalow ...	.....	20,580	.....	.....	15,000
Chittagong Port ...	.....	.....	.....	.....	27,500
8. Contribution	.....	2,33,664	.....	.....	70,000
Total ...	.....	11,43,123	14,02,448	12,00,000	15,79,297
Closing balance	.....	9,34,120†	2,27,055	72,000	2,90,246
GRAND TOTAL ...	.....	20,77,243	16,29,503	12,72,000	18,69,543

BALANCES.

Closing balance, Provincial Services... ...	.....	5,00,000	3,72,945	47,692	4,586
" " " Reserve	.....	*Nil.*	2,27,055	72,000	2,90,246
Total ...	.....	5,00,000	6,00,000	1,19,692	2,94,832

* For purchase of house for Art Gallery ... ... Rs. 1,00,000
For drought charges in Durbhunga and Mozufferpore 26,081
For probable expenditure consequent on cyclone of 31st October 1876 ... 80,000
2,06,081

† Surrendered to the Government of India for famine expenditure.

2/2

No. 2735C., dated Calcutta, the 30th January 1877.

Memo. by—H. A. MANGLES, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL.

Abstract Budget Estimate of Local and Trust Funds for 1877-78.

	ESTIMATE, 1877-78.				ESTIMATE, 1876-77.					ACTUALS, 1875-76.					REGULAR ESTIMATE, 1876-77.				
	Local Funds.	Provincial Reserve Fund.	Total Local Funds.	Trust Funds.	Local Funds.	Provincial Reserve Fund.	Total Local Funds.	Trust Funds.	Town and Chowkidari Funds.	Local Funds.	Provincial Reserve Fund.	Total Local Funds.	Trust Funds.	Town and Chowkidari Funds.	Local Funds.	Provincial Reserve Funds.	Total Local Funds.	Trust Funds.	Town and Chowkidari Funds.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	15,04,713	72,000	16,52,467	35,253	17,70,532	.....	17,70,532	53,253	40,670	−2,71,445	8,28,465	5,57,020	51,096	35,143	17,70,532	.....	17,70,532	53,253	40,670
Receipts	40,70,311	17,66,516	58,40,127	1,17,249	38,81,514	16,29,503	55,11,017	94,082	6,03,110	85,27,123	12,48,780	97,75,903	2,00,602	5,86,188	33,51,509	12,72,000	46,23,509	1,90,000	.....
Total ...	55,75,024	18,38,516	74,92,594	1,52,502	56,52,046	16,29,503	72,81,549	1,47,335	6,43,780	82,55,678	20,77,245	1,03,32,923	2,51,700	6,21,331	51,22,131	12,72,000	63,94,131	2,43,253	40,670
Expenditure	40,18,124	15,88,347	56,06,117	1,06,062	37,94,181	14,02,448	51,96,629	81,911	6,37,040	64,85,146	20,77,245	85,62,391	1,93,447	5,90,661	36,17,418	12,00,000	47,41,664	2,06,000	40,670
Closing balance	15,56,900	2,50,169	18,86,477	46,420	18,57,865	2,27,055	20,84,920	65,424	6,740	17,70,532	.....	17,70,532	53,253	40,670	15,04,713	72,000	16,52,467	35,253	.....
Total ...	55,75,024	18,38,516	74,92,594	1,52,502	56,52,046	16,29,503	72,81,549	1,47,335	6,43,780	82,55,678	20,77,245	1,03,32,923	2,51,700	6,21,331	51,22,131	12,72,000	63,94,131	2,43,253	40,760

213

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1877-78.

Revenue and Receipts.	Taxes, Rates, and Cesses.				Police.	Education.	Medical.	Marine.	Miscellaneous Receipts.								Contributions.	Public Works.	Total.
	On lands.	On houses.	Assessed taxes.	Licenses.					Tolls.	Port Dues.	Interest.	Rents.	Cattle trespass fines.	Miscellaneous fees and fines.	Voluntary contributions.	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road	27,30,000	1,00,000	.....	.....	.....	.....	.....	.....	3,37,000	.....	.....	.....	.....	2,000	.....	9,000	.....	.....	31,78,000
District Road Account	33,500	.....	.....	.....	.....	.....	.....	.....	67,000	.....	.....	.....	.....	500	.....	2,000	80,000	.....	1,83,000
Port	.....	.....	.....	.....	.....	.....	.....	13,000	350	76,164	.....	.....	.....	700	.....	1,300	.....	.....	91,514
Town Improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	.....	.....	.....	40	.....	.....	2,040
General management of Wards' and Attached Estates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,938	.....	.....	61,938
Zemindari Dák	2,56,073	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,371	.....	.....	2,59,444
Estates Improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75,583	36,025	.....	.....	1,11,608
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47	.....	.....	.....	165	.....	.....	212
Juggernath Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,060	.....	.....	.....	20	.....	.....	1,080
Poorse Pilgrims	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,950	.....	20	.....	.....	12,970
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,502	.....	.....	.....	.....	10,502
Inland Labour Transport	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,15,918	.....	.....	.....	.....	1,15,918
Cantonment	.....	.....	10,094	3,761	.....	.....	.....	.....	.....	.....	.....	6,990	1,995	2,543	12,331	4,331	.....	.....	42,065
Total ...	30,19,573	1,00,000	10,094	3,761	.....	.....	.....	13,000	4,04,350	76,164	.....	10,037	1,995	1,45,113	87,914	1,18,290	80,000	.....	40,70,311
Provincial Reserve...	.....	.....	.....	.....	1,15,000	.....	.....	.....	.....	.....	.....	5,150	2,75,714	15,500	.....	652	.....	13,50,500	17,66,516
Trusts and Endowments...	.....	.....	.....	.....	.....	22,843	9,776	.....	.....	.....	27,846	26,666	.....	30,089	.....	35	.....	.....	1,17,249
Grand Total ...	30,19,573	1,00,000	10,094	3,761	1,15,000	22,843	9,776	13,000	4,04,350	76,164	27,846	41,903	2,77,709	1,90,702	87,914	1,18,947	80,000	13,50,500	59,54,076

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1877-78.

Expenditure.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishment. General management.	Minor Establishment. Collection of tolls, rents, rates, and &c.	Minor Establishment. Collection of cattle trespass fines.	Minor Establishment. District port.	Minor Establishment. Miscellaneous establishment.	Miscellaneous.	Contribution.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road.	.....	.....	.....	.....	.....	.....	1,94,863	1,500	.....	.....	.....	.....	.....	30,01,500	31,97,863
District Road Account	.....	.....	.....	.....	.....	.....	3,644	800	.....	.....	.....	.....	.....	1,79,700	1,84,144
Port	.....	1,200	.....	41,758	.....	31,861	572	.....	.....	.....	.....	.....	.....	8,125	83,516
Town Improvement	.....	.....	.....	.....	.....	.....	633	.....	.....	.....	250	2,500	.....	2,400	5,533
General management of Wards' and Attached Estates	510	.....	.....	.....	.....	.....	387	672	.....	.....	40,953	.....	.....	.....	42,522
Zemindari Dák	.....	.....	.....	.....	.....	.....	1,621	.....	.....	2,36,764	.....	20,706	.....	9,016	2,68,107
Estates Improvement	.....	.....	19,790	.....	.....	.....	1,110	.....	.....	.....	.....	47,966	8,574	48,378	1,25,718
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	260	.....	.....	261
Juggernath Road	.....	.....	.....	.....	.....	.....	331	.....	.....	.....	.....	294	.....	830	1,456
Pooree Pilgrims	.....	.....	.....	2,412	.....	.....	3,361	.....	.....	.....	.....	1,500	.....	10,500	17,673
Salt Reward	.....	.....	.....	.....	.....	.....	66	.....	.....	.....	.....	6,866	.....	.....	6,932
Inland Labour Transport	.....	.....	.....	3,436	.....	.....	724	.....	.....	.....	32,006	150	.....	1,335	37,645
Cantonment	.....	6,731	.....	8,051	.....	.....	2,625	.....	.....	.....	15,477	5,405	.....	8,166	46,455
Total ...	510	7,931	19,790	55,657	.....	31,861	2,09,888	2,972	.....	2,36,764	88,680	83,547	8,574	32,69,950	40,18,124
Provincial Reserve	28,565	86,028	.....	.....	1,936	.....	11,016	.....	1,19,062	.....	20,004	9,360	3,30,000	9,78,436	15,88,347
Trusts and Endowments...	.....	.....	25,159	11,549	.....	.....	733	.....	.....	.....	38,146	29,178	.....	1,317	1,06,082
Grand Total ...	29,075	93,959	44,949	67,206	1,936	31,861	2,21,437	2,972	1,19,062	2,36,764	1,46,830	1,24,025	3,38,574	42,49,703	57,12,563

(23)

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1876-77.

Revenue and Receipts.	Taxes, Rates, and Cesses.				Police.	Education.	Medical.	Marine.	Miscellaneous Receipts.								Contributions.	Public Works.	Tot
	On lands.	On houses.	Assessed taxes.	Licenses.					Tolls.	Port dues.	Interest.	Rents.	Cattle trespass fines.	Miscellaneous fees and fines.	Voluntary contributions.	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road	25,16,000	80,000	.....	.....	.....	.....	.....	.....	2,67,000	.....	.....	.....	.....	2,000	.....	8,000	.....	.....	28,73,000
District Road Account	35,000	.....	.....	.....	.....	.....	.....	.....	1,22,500	.....	.....	.....	.....	500	.....	1,500	1,50,000	.....	3,09,500
Port	.....	.....	.....	.....	.....	.....	.....	13,000	350	64,750	1,100	.....	.....	.....	.....	.....	.....	.....	79,200
Town Improvements	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,700	.....	.....	.....	10	.....	.....	1,710
Bazar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	.....	.....	.....	.....	.....	.....	600
General management of Wards, &c. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,550	.....	.....	54,550
Zemindari Dák	2,41,063	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,815	.....	.....	2,44,878
Assignment for Improvement of, &c. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,932	22,475	.....	.....	91,407
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25	.....	.....	.....	150	.....	.....	175
Juggernath Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	620	.....	.....	.....	30	.....	.....	650
Pooree Pilgrims	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,300	.....	20	.....	.....	13,320
Customs Confiscation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,000	.....	.....	.....	.....	7,000
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,760	.....	.....	.....	.....	11,760
Inland Labour Transport...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,04,670	.....	.....	.....	.....	1,04,670
Copying Fee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43,277	.....	5,183	.....	.....	48,460
Cantonment	.....	.....	10,024	3,115	.....	.....	1,203	.....	.....	.....	.....	816	1,093	4,779	9,232	10,372	.....	.....	40,634
Total ...	27,92,063	80,000	10,024	3,115	.....	.....	1,203	13,000	3,89,850	64,750	1,100	3,761	1,093	1,87,286	78,164	1,06,915	1,50,000	.....	38,81,514
Provincial Reserve	.....	.....	.....	.....	1,15,800	.....	.....	.....	.....	.....	.....	12,229	2,63,395	3,000	.....	579	.....	12,34,500	16,29,503
Trusts and Endowments	.....	.....	.....	.....	.....	29,431	2,752	.....	.....	.....	21,500	.....	.....	38,985	.....	1,414	.....	.....	94,082
Town and Chowkidari Funds	.....	5,44,467	.....	5,876	.....	.....	.....	.....	19,447	.....	.....	7,020	3,310	7,208	.....	15,742	.....	.....	6,03,110
Grand total ...	27,92,063	6,24,467	10,024	8,991	1,15,800	29,431	3,955	13,000	4,09,297	64,750	22,600	23,010	2,67,798	2,36,479	78,164	1,23,840	1,50,000	12,34,500	62,08,200

BENGAL.

Abstract Budget Estimate of Local Funds for the year 1876-77.

Expenditure.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishment.					Miscellaneous.	Contribution.	Public Works.	Total.
							General Management.	Collection of tolls, rents, rates, &c.	Collection of cattle trespass fines.	District Port.	Miscellaneous establishment.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road	.....	.....	.....	.....	.....	.....	1,39,731	1,500	.....	.....	.....	.....	.....	27,33,500	28,74,731
District Road Account	.....	.....	.....	.....	.....	.....	3,697	800	.....	.....	.....	.....	.....	3,06,000	3,10,497
Port	.....	1,200	.....	17,000	.....	53,343	495	.....	.....	.....	.....	.....	.....	125	72,163
Town Improvement	.....	.....	.....	.....	.....	.....	451	.....	.....	.....	250	.....	.....	2,400	3,101
Bazar	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	36	.....	.....	564	604
General management of Wards' and Attached Estates	600	.....	.....	.....	.....	.....	341	.....	.....	.....	38,690	.....	.....	.....	39,631
Chybassa Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Zemindari Dák	.....	.....	.....	.....	.....	.....	1,530	.....	.....	2,45,340	.....	.....	.....	8,063	2,54,933
Government Estates Improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Assignment for improvement of Government Estates	.....	.....	20,649	.....	.....	.....	571	.....	.....	.....	.....	42,292	.....	29,277	92,789
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	350	.....	.....	351
Juggernath Road	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	216	175	.....	69	464
Pooree Pilgrims	.....	.....	.....	798	.....	.....	3,763	.....	.....	.....	.....	1,560	.....	10,590	16,411
Customs Confiscation	.....	.....	.....	.....	.....	.....	44	.....	.....	.....	.....	4,700	.....	.....	4,744
Salt Reward	.....	.....	.....	.....	.....	.....	74	.....	.....	.....	.....	8,025	.....	.....	8,099
Inland Labour Transport	.....	.....	.....	3,536	.....	.....	654	.....	.....	.....	26,891	.....	.....	1,135	32,216
Copying Fee	6,469	.....	.....	.....	.....	.....	303	.....	.....	.....	34,311	.....	.....	.....	41,083
Cantonment	.....	5,008	.....	7,360	.....	.....	2,473	.....	.....	.....	17,805	3,285	.....	6,494	42,365
Total ...	7,069	6,208	20,649	28,544	.....	53,343	1,54,076	2,300	.....	2,45,340	1,18,199	60,327	.....	30,98,128	37,94,181
Provincial Reserve...	37,210	80,000	.....	.....	1,783	.....	9,711	.....	1,13,284	.....	7,704	3,880	3,30,000	8,18,876	14,02,448
Trust and Endowments	.....	.....	28,011	11,046	.....	.....	546	.....	.....	.....	28,220	13,198	.....	890	81,911
Town and Chowkidari Funds	.....	2,72,771	8,185	22,494	.....	.....	83,187	.....	.....	.....	57,184	29,215	.....	1,64,004	6,37,040
Grand total ...	44,279	3,58,979	56,845	62,084	1,783	53,343	2,47,520	2,300	1,13,284	2,45,340	2,11,307	1,06,620	3,30,000	40,81,896	59,15,560

BENGAL.

Abstract Account of Local Funds for the year 1875-76.

Revenue and Receipts.	Taxes, Rates, and Cesses.				Police.	Education.	Medical.	Marine.	Miscellaneous Receipts.								Contributions.	Public Works.	Total.
	On Lands.	On Houses.	Assessed Taxes.	Licenses.					Tolls.	Port dues.	Interest.	Rents.	Cattle trespass fines.	Miscellaneous fees and fines.	Voluntary contributions.	Sundry receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road	13,66,339	71,490	.....	143	.....	.....	.....	.....	5,94,620	.....	.....	7,398	.....	32,034	.....	47,34,513	7,94,231	.....	75,40,728
District Road Account	125	.....	.....	.....	.....	.....	.....	.....	1,302	.....	.....	1,828	.....	3	.....	1,67,801	78,440	.....	2,49,499
Port	.....	.....	.....	.....	.....	.....	.....	8,377	269	59,508	1,109	.....	.....	.....	.....	65,557	.....	.....	1,34,820
Town Improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,504	.....	.....	.....	.....	.....	.....	2,504
Bazar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	170	.....	.....	.....	.....	.....	.....	170
General management of Wards' and Attached Estates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	52,665	.....	.....	52,665
Chybassa Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	495	.....	.....	495
Zemindari Dák	2,24,306	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	249	.....	.....	2,24,555
Assignment for improvement of Government Estates	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,891	60,173	.....	.....	99,064
Estates Improvement Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,681	.....	.....	18,681
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	216	.....	.....	.....	56	.....	.....	272
Juggernath Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,097	.....	.....	.....	.....	.....	.....	1,097
Pooree Pilgrims	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,265	.....	349	.....	.....	11,614
Customs Confiscation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,789	.....	.....	.....	.....	9,789
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,916	.....	.....	.....	.....	8,916
Inland Labour Transport	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	86,119	...	14,405	.....	.....	1,00,524
Copying Fee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,560	.....	.....	.....	.....	37,560
Cantonment	2,447	.....	10,919	6,579	.....	.....	.....	.....	.....	.....	.....	.....	1,819	5,078	906	6,428	.....	.....	34,170
Total ...	15,33,217	71,490	10,919	6,722	.....	.....	.....	8,377	5,96,191	59,508	1,109	13,123	1,819	1,90,814	39,791	51,21,372	8,72,671	.....	85,27,123
Trusts and Endowments	.....	.....	.....	.....	.....	25,299	3,799	.....	.....	.....	14,398	278	.....	37,925	.....	1,18,903	.....	.....	2,00,602
Provincial Reserve...	.....	.....	.....	.....	1,83,235	.....	.....	.....	.....	.....	2,018	4,887	2,69,472	8,586	.....	924	.....	7,79,658	12,46,780
Town and Chowkidari Funds	.....	4,34,498	1,05,056	.....	424	.....	.....	.....	18,307	.....	.....	5,076	1,966	8,450	.....	12,411	.....	.....	5,86,188
Grand Total ...	15,33,217	5,05,988	1,15,975	6,722	1,83,659	25,299	3,799	8,377	6,14,498	59,508	17,525	23,364	2,73,257	2,45,775	39,791	52,53,610	8,72,671	7,79,658	1,05,62,693

BENGAL.

Abstract Account of Local Funds for the year 1875-76.

Expenditure.	Refunds.	Police.	Education.	Medical.	Printing.	Marine.	Minor Establishment. General management.	Minor Establishment. Collection of tolls, rents, rates, &c.	Minor Establishment. Collection of cattle trespass fines.	Minor Establishment. District port.	Minor Establishment. Miscellaneous establishment.	Miscellaneous.	Contribution.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road	2,54,760	.....	.....	.....	.....	.....	2,95,099	19,670	.....	.....	6,211	25,72,889	.....	25,74,324	57,22,953
District Road Account	1,543	.....	.....	.....	.....	.....	2,926	1,302	.....	.....	872	4,440	.....	74,762	85,844
Port	2,186	.....	.....	32,879	.....	33,428	.....	.....	.....	.....	.....	.....	.....	43,988	1,12,481
Town Improvement	.....	.....	.....	.....	.....	.....	544	.....	.....	.....	674	80	.....	4,055	5,353
Bazar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36	.....	.....	564	600
General management of Wards' and Attached Estates	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	52,962	.....	.....	.....	52,967
Chybassa Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	160	.....	.....	160
Zemindari Dák	201	.....	.....	.....	.....	.....	.....	.....	.....	2,27,567	.....	7	.....	6,437	2,34,212
Government Estates Improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,497	.....	.....	50,497
Assignment for improvement of Government Estates	.....	.....	4,474	3,852	.....	.....	406	.....	.....	.....	.....	36,464	.....	43,784	88,782
Encamping Ground Grazing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	904	.....	.....	904
Juggernath Road	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224	49	.....	40	313
Pooree Pilgrims	142	.....	.....	770	.....	.....	3,367	.....	.....	.....	1,760	82	.....	4,204	10,325
Customs Confiscation	3,445	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,004	.....	.....	6,449
Salt Reward	433	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,634	.....	.....	6,067
Inland Laboug Transport	128	.....	.....	4,149	.....	.....	.....	.....	.....	.....	23,317	28	.....	2,271	29,893
Copying Fee	7,244	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,800	.....	.....	.....	40,044
Cantonment	45	5,052	.....	3,442	.....	.....	2,815	.....	.....	.....	17,939	1,276	.....	6,743	37,312
Total ...	2,70,131	5,052	4,474	44,892	.....	33,428	3,05,159	20,972	.....	2,27,567	1,36,785	26,75,514	.....	27,61,172	64,85,146
Trusts and Endowments	.....	.....	19,097	22,401	.....	.....	120	.....	.....	.....	74,319	82,510	.....	.....	1,98,447
Provincial Reserve...	27,811	86,028	.....	6,963	.....	.....	264	.....	1,02,275	.....	4,899	9,41,979	2,26,761	6,80,325	20,77,245
Town and Chowkidari Funds	11,125	2,57,564	6,740	19,369	.....	.....	78,806	.....	.....	.....	67,170	.....	.....	1,39,887	5,80,661
Grand Total ...	3,09,067	3,46,644	30,311	93,565	.....	33,428	3,84,349	20,972	1,02,275	2,27,567	2,83,173	37,09,083	2,26,761	35,81,384	93,41,499

220

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
DISTRICT ROAD FUND (UNDER ACT X OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	8,66,296	.....		.....	11,16,296	7,01,479	11,16,296
Taxes, rates, and cesses	28,30,000		.....		25,96,000		13,77,972	
Miscellaneous receipts	3,48,000		.....		2,77,000		53,68,525	
Contributions	.....		.....		.....		7,94,231	
		31,78,000				28,73,000		
							75,40,728	
Total ...	.....	31,78,000	.....		.....	28,73,000	75,40,728	26,00,000
Grand total ...	.....	40,44,296	.....		.....	39,89,296	68,39,249	37,16,296
DETAILS.								
Taxes, Rates, and Cesses—								
On lands—								
Cess on lands	27,26,000		.....		25,15,000		12,50,687	
„ on Mines, Railways, &c.	4,000		.....		1,000		4,016	
One per cent. Road Cess	.....		.....		.....		.....	51,636
		27,30,000				25,16,000		
							13,06,339	
On Houses—								
Tax on Houses	1,00,000		.....		80,000		71,490	
Licenses	.....		.....		.....		143	
		1,00,000				80,000		
							71,633	
		28,30,000				25,96,000		
							13,77,972	
Miscellaneous Receipts—								
Tolls—								
Road Tolls	50,000		.....		34,500		77,436	
Ferry „	2,80,000		.....		2,25,000		5,08,480	
Canal „	7,000		.....		7,500		8,704	
		3,37,000				2,67,000		
							5,94,620	
Rents—								
Rents of Serai	.....		.....		.....		776	
„ of Staging Bungalows	.....		.....		.....		6,532	
							7,308	
Miscellaneous Fees and Fines—								
Fines	2,000		.....		2,000		32,084	
Fees	.....		.....		.....			
		2,000				2,000		
							32,084	
Sundry Receipts—								
Sale of produce and stores	4,000		.....		3,000			
Sundry receipts	5,000		.....		5,000			
		9,000				8,000	47,34,513	
Total Miscellaneous Revenue ...	.....	3,48,000	.....		.....		47,34,573	
							53,68,525	
Contributions—								
From Provincial Services	.....		.....		.....	.....	7,94,231	
Total ...	.....	31,78,000	.....		.....	28,73,000	75,40,728	

Net increase, Rs. 3,05,000.

221

Bengal Estimate of Local Fund.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
DISTRICT ROAD FUND—(UNDER ACT X OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		2,54,760	
Minor Establishment	1,96,363		.....		1,41,231		3,20,980	
Miscellaneous	.....		.....		.....		25,72,889	
Public Works	30,01,500		.....		27,33,500		25,74,324	
		31,97,863				28,74,731	57,22,953	
Total charges ...	.....	31,97,863	.....		.....		.....	28,50,000
Closing balance ...	.....	8,46,433	.....		.....	11,14,565	11,16,296	8,66,296
Grand total ...	.....	40,44,296	.....		.....	39,89,296	68,39,249	37,16,296
DETAILS.								
Minor Establishments—								
General Management—								
Establishment—								
Numbers. 1876-77. 1877-78. — Proportion of cost of establishment entertained for controlling* and account offices	19,863		.....		1,731			
Clerks	1,50,000		.....		1,25,000		2,56,827	
Servants					.....			
		1,69,863			1,26,731		2,56,827	
Contingent charges.								
Cost of stationery								
Printing at Alipore Jail Press	20,000							
Ditto at private presses					13,000		38,272	
Postage Stamps—								
Contingencies	5,000							
		25,000				13,000		
		1,94,863				1,39,731	38,272	
Collection of Tolls, Rates, Rents, &c.—								
Road Tolls—								
Establishment and contingencies	1,200		.....		1,200		4,978	
Ferry Tolls—								
Establishment and contingencies	.....		.....		.....		14,487	
Canal Tolls—								
Establishment and contingencies	300				300		205	
		1,500				1,500	19,670	
Miscellaneous Establishments—								
Serai establishment and contingencies	.....		.....		.....		12	
Staging bungalow establishment and contingencies ...	.....		.....		.....		6,199	
							3,20,980	
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Miscellaneous	.....		.....		.....		25,69,478	
Pensions and Gratuities—								
Pensions	.....		.....		.....		3,411	
							25,72,889	
Refunds	.....		.....		.....		2,54,760	
							2,54,760	
Public Works—								
Original Works							14,51,515	
Repairs							50,264	
Establishment	30,01,500		.....		27,33,500		3,42,766	
Tools and plant							21,408	
Petty construction and repairs							7,08,371	
		30,01,500				27,33,500	25,74,324	
Total ...	.....	31,97,863	.....			28,74,731	57,22,953	

Net increase, Rs. 3,23,132.

Bengal Estimate of Local Fund.

RECEIPTS.	Estimates, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.								
ABSTRACT.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	20,133	.....		.....	20,133	1,43,521	20,133
Taxes, Rates, and Cesses	33,500		.....		35,000		125	
Miscellaneous Receipts	69,500		.....		1,24,500		1,70,933	
Contributions	80,000		.....		1,50,000		78,440	
		1,83,000				3,09,500		
Total ...	.....	.....	.....		.....	.....	2,49,498	1,30,000
Grand total ...	.....	2,03,133	.....		.....	3,29,633	1,05,977	1,50,133
DETAILS.								
Taxes, Rates, and Cesses—								
On lands—								
One per cent. Road Cess	33,500		.....		35,000		125	
						35,000		
On Houses—								
Tax on houses	.....		.....		.....		.....	
		33,500				35,000		
							125	
Miscellaneous Receipts—								
Tolls—								
Road Tolls	15,000		.....		15,000		.....	
Ferry "	50,000		.....		1,05,000		1,302	
Canal "	2,000		.....		2,500		.....	
		67,000				1,22,500		
Rents—								
Rent of staging bungalows	.....		.....		.....	.....	1,828	
Miscellaneous Fees and Fines—								
Fines	500		.....		500		3	
Fees	.....		.....		.....			
		500				500		
Sundry Receipts—								
Sale of produce and stores	1,000		.....		500		.....	
Miscellaneous	1,000		.....		1,000		1,67,801	
		2,000				1,500		
		69,500					1,70,934	
Contributions—								
From Provincial Services	80,000		.....		1,50,000		78,440	
		80,000				1,50,000		
						3,09,500	2,49,499	
Total ...	.....	1,83,000	.....		.....	3,09,500	2,49,499	

Net decrease, Rs. 1,26,500.

Bengal Estimate of Local Fund.

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		1,542	
Minor Establishment—								
General management	4,444		.....		4,497		5,100	
Miscellaneous	.....		.....		.....		4,440	
Public Works	1,79,700		.....		3,06,000		74,762	
		1,84,144				3,10,497		1,30,000
							85,844	
Closing balance	.....	18,989	.....		.....	19,136	20,133	20,133
Grand total		2,03,133	.....		.....	3,29,633	1,05,977	1,50,133
DETAILS.								
Refunds	.....		.....		.....		1,542	
Numbers. 1875-76. 1876-77. — Minor Establishments—								
General Management—								
Establishment—								
Proportion of cash of establishment entertained in Controlling and Account offices	1,144		.....		997		.....	
Clerks	1,500		.....		1,700		2,524	
Servants		2,644				2,697		
							4,066	
Contingent charges.								
Cost of stationery								
Printing at Alipore Jail Press	500		.....					
Ditto at Private Presses					1,000		.....	
Postage stamps	.....		.....					
Contingencies	500		.....		.....			
		1,000				1,000	402	
		3,644				3,697	4,468	
Collection of Tolls, Rates, Rents, &c.—								
Road Tolls—								
Establishment and contingencies	600		.....		600		180	
Ferry Tolls—								
Establishment and contingencies	.....		.....		.....		1,122	
Canal Tolls—								
Establishment and contingencies	200	800			200	800	.....	
							1,302	
Miscellaneous Establishment—								
Serai establishment and contingencies	.....		.....		.....		.....	
Staging bungalow establishment and contingencies ...	.....	4,444	.....		.....		872	
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Miscellaneous	4,440		.....		.....		.....	
Pensions	.....		.....		.....		.....	
Refunds	.....		.....		.....		.....	
Public Works—								
Original works							39,317	
Repairs							3,620	
Establishments	1,79,700		.....		3,06,000		6,316	
Tools and plant							321	
Petty construction and repairs...							25,188	
		1,79,700				3,06,000	74,762	
Total ...		1,84,144				3,10,497	85,844	

Net decrease, Rs. 1,26,353.

Bengal Estimate of Local Fund.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1877-78.
ZEMINDARI DAK.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	76,709	.....		.....	87,709	97,366	87,709
Taxes, Rates, and Cesses	2,56,073		.....		2,41,343		2,24,306	
Miscellaneous receipts	3,371	2,59,444	.....		3,535	2,44,878	249	2,35,006
Total ...	.....	.....	.....		.....		2,24,555	
Grand total ...	.....	3,36,153	.....		.....	3,32,587	3,21,921	3,22,709
DETAILS.								
Rates, Taxes, and Cesses—								
On lands—								
Amount levied under Act VIII of 1852	2,56,073		.....		2,41,063	2,41,063	2,24,306	
Miscellaneous Receipts—								
Sundry receipts—								
Proceeds of old materials of runners' huts	1,475		.....		280		.....	
Miscellaneous	1,896	2,59,444	.....		3,535	3,815	249	
Total ...		2,59,444				2,44,878	2,24,555	

Net increase, Rs. 14,566.

GOVERNMENT ESTATES IMPROVEMENT.								
ABSTRACT.								
Opening balance	.....		.....		.....		31,816	
Receipts	.....		.....		.....		18,681	
Total ...	.....		.....		.....		50,497	

225

Bengal Estimate of Local Fund.

Charges.	Estimate, 1877-78.		Sanctioned estimate 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
ZEMINDARI DAK	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refund	.....		.....		.....		201	
General management	1,621		.....		1,530		.....	
District Post	2,36,764		.....		2,24,850		2,20,788	
Miscellaneous	20,500		.....		20,490		6,786	
Pensions and Gratuities	206		.....		8,062	2,54,932	6,437	
Public Works	9,016	2,68,107	.....					
Total ...	.....	2,68,107	.....		.....	2,54,932	2,34,212	2,46,000
Closing balance ...	.....	68,046	.....		.....	77,655	87,709	76,709
Grand total ...	.....	3,36,153	.....		.....	3,32,587	3,21,921	3,22,709
DETAILS.								
Refunds	.....		.....		.....	.....	201	
NUMBERS. 1876-77. 1877-78.								
General management—								
Proportion of cost of establishment...	1,621	1,621	.....		1,530	1,530	.....	
District Post—								
Establishment—								
Clerks	51,709		.....		49,765		2,11,036	
Servants—Dák runners	1,67,962		.....		1,59,336			
Total ...	.....		.....		2,09,101		2,11,036	
Contingent-charges.								
Cost of Stationery	5,685		.....		5,658		.....	
Printing charges	1,035		.....		1,065		.....	
Postage stamps	525		.....		498		.....	
Contingencies	9,747		.....		8,528		9,752	
Office rent rates	101	2,36,764	.....		.....	2,24,850	.....	9,752
Miscellaneous—								
Boat allowance	20,350		.....		20,272		.....	
Miscellaneous	150	20,500	.....		218	20,490	6,779	6,779
						2,46,870		
Miscellaneous—								
Pensions	206	206	.....		.....		7	
Miscellaneous and unforeseen charges	.....	.....	.....		.....		.....	
Miscellaneous—								
Public Works—								
Original Works								
Repairs								
Establishment	9,016	9,016	.....		8,062	8,062	6,437	6,437
Tools and plant								
Petty construction and repairs								
Total ...	.....	2,68,107	.....		.....	2,54,932	2,34,212	

Net increase, Rs. 13,175.

GOVERNMENT ESTATES IMPROVEMENT.								
ABSTRACT.								
Charges	.....		.....		.....		50,497	
Closing balance	.....		.....		.....		.....	
Total ...	.....		.....		.....		50,497	

Bengal Estimate of Local Fund.

Receipts.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
ESTATES IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Abstract.								
Opening balance	.....	33,803	.....		.....	27,803	17,521	27,803
Voluntary contributions	75,583		.....		68,932		38,891	
Sundry receipts	36,025	1,11,608	.....		22,475	91,407	60,173	
Total receipts ...	.....		.....		.....		99,064	91,000
Grand total ...	.....	1,45,411	.....		.....	1,19,210	1,16,585	1,18,803
Details.								
Miscellaneous receipts, voluntary contributions—								
Percentage on revenue from Government estates ...	75,583		.....		68,932	68,932	38,891	
Sundry receipts—								
Miscellaneous	36,025		.....		22,475	22,475	9,676	
							50,497	
Balance of Government Estates at end of 1874-75 ...	.....	1,11,608	.....			91,407	60,173	
Total ...	.....	1,11,608				91,407	99,064	

Net increase in 1877-78, Rs. 20,201.

Bengal Estimate of Local Funds.

227

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
ESTATES IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		.....	
Education	19,790		.....		20,649		4,474	
Medical	.....		.....		.....		3,652	
Minor establishment	.....		.....		.....		.....	
General management	1,005		.....		571		408	
Miscellaneous	47,971		.....		42,292		36,464	
Contributions	8,574		.....		.....		.....	
Public works	48,378		.....		29,277	92,789	43,784	
Total ...	.....	1,25,718	.....		.....	92,789	88,782	85,000
Closing balance ...	.....	19,693	.....		.....	26,421	27,803	33,803
Grand total ...	.....	1,45,411	.....		.....	1,19,210	1,16,585	1,18,803
DETAILS.								
Education—								
Government Schools—								
Middle	19,790				20,649		1,128	
Low		19,790					3,346	
							4,474	
Medical—								
Native Doctor and other establishment	.....		.....		.....		826	
Aid to local dispensary	.....		.....		.....		1,525	
Bazar medicines	.....		.....		.....		1,027	
Contingencies	.....		.....		.....		274	
							3,652	
Minor Establishment—								
General Management—								
Establishment	307		.....		571		255	
Contingencies							153	
Proportion of Establishment	698	1,005				21,220	408	
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Miscellaneous	47,866				42,292		36,444	
Pensions	105	47,971				42,292	20	
		68,766				63,512	36,464	
Public Works—								
Contribution to roads and communications	8,574	8,574						
Original works							34,389	
Repairs							5,727	
Establishment	48,378				29,277			
Tools and Plant—								
Petty construction and repairs						29,277	3,668	
		48,378					43,784	
Total ...		1,25,718				92,789	88,782	

Net increase, Rs. 32,929.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES.								
ABSTRACT.								
Opening balance	.....	44,600	.....		.....	40,190	40,482	40,190
Miscellaneous receipts	61,933		.....		52,550		51,259	
Miscellaneous	5	61,938	.....		2,000	54,550	1,406	
Total ...	.....		.....		.....		52,665	54,500
Grand total ...	.....	1,06,628	.....	.....	.....	94,740	93,147	94,690
DETAILS.								
Miscellaneous Receipts—								
Sundry receipts—								
Rates levied for management of wards	57,229		.....		47,900		51,259	
Percentage on collections from estates under attachment	4,704		.....		4,650	52,550	.....	
Miscellaneous	5	61,938	.....		2,000	2,000	1,406	
Total ...	.....	61,938	.....	.....	.....	54,550	52,665	

Net increase, Rs 7,388.

INLAND LABOUR TRANSPORT (ACT II OF 1876).								
ABSTRACT.								
Opening balance	.....	1,90,084	.....		.....	1,28,084	57,453	1,28,084
Miscellaneous	1,15,918		.....		1,04,670		86,119	
Sundry receipts	.....		.....		.....		14,405	
		1,15,918				1,04,670		
Total ...	.....	1,15,918	.....		.....		1,00,524	90,000
Grand total ...	.....	3,06,002	.....		.....	2,32,754	1,57,977	2,18,084

Bengal Estimate of Local Funds.

229

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES.								
ABSTRACT.								
Refunds	510		.....		600		5	
Minor Establishments	387		.....		341		.....	
Collection of Tolls ... ... }	672		.....		.....		.....	
Rents, Rates, &c., &c. ... ... }								
Miscellaneous establishments	40,953		.....		38,690		52,952	
		42,522				39,631		50,000
							52,957	
Closing balance ...	.....	64,106				55,109	40,190	44,690
Total ...	.....	1,06,628				94,740	93,147	94,690
Refunds—								
Refunds	510				600			
		510				600		
							5	
Numbers. 1876-77. 1877-78. Minor establishment—								
General management—								
Proportion of establishment in controlling and account offices.	387	387	.....		341		.....	
						341		
Numbers. 1876-77. 1877-78. Collection of Tolls, Rents, Rates, &c., &c.		.....				.....	.....	
Commission on collections	672							
		672						
Miscellaneous establishments—								
Clerks	31,421	.....			28,023		} 46,583	
Servants	768	.....			612			
Contingencies	4,117	.....			5,284		2,652	
Miscellaneous travelling allowance	4,647	.....			4,771		2,698	
						38,690	1,019	
		40,953						
						39,631	52,952	
Total ...		42,522				39,631	52,957	

Net increase, Rs. 2,891.

INLAND LABOUR TRANSPORT (ACT II OF 1870).								
ABSTRACT.								
Abstract of expenditure—								
Refunds	.....		.....		.....		128	
Medical	3,436		.....		3,536		4,149	
Minor establishment—								
General management	724		.....		654		.....	
Miscellaneous establishment	32,000		.....		26,891		23,317	
Public Works	1,335		.....		1,135		2,271	
Miscellaneous unforeseen charges	150		.....			32,216	28	
Total	.....	37,645				32,216	29,893	28,000
Closing balance ...		2,68,357				2,00,538	1,28,084	1,90,084
Grand total ...		3,06,002				2,32,754	1,57,977	2,18,084

230

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INLAND LABOUR (TRANSPORT ACT II OF 1870.—(Continued.)								
DETAILS.								
Miscellaneous receipts—								
Miscellaneous fees and fines—								
Contractor's license fees	1,400				1,000		1,460	
Recruiter's license fees	12,256				7,551		16,407	
Fees for use of debarkation depôt	1,260				1,375		6,205	
Rate to meet expenses of Act	56,255				65,312		.....	
Capitation fees	2,200				.....		26,808	
Fees of native boatmen and commanders of steamers...	4,329				3,114		.....	
Registration fees	38,218				26,318		35,239	
		1,15,918				1,04,670		
Sundry Receipts—								
Miscellaneous	.....				.....	.....	14,405	
Total ...	.....	1,15,918			.....	1,04,670	1,00,524	

Net increase, Rs. 11,248.

Bengal Estimate of Local Funds.

231

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INLAND LABOUR TRANSPORT (ACT II OF 1870.)—(Continued.)								
Details.								
Refunds	.....		.....		.....		128	
Refunds—								
Miscellaneous—								
Medical—								
Hospital establishment, Native Doctors	2,400		.....		2,400		2,187	
Compounders and Dressers	30		.....		30			
Clerks and servants	498		.....		498		.....	
Diet of patients	206		.....		206		.....	
Cost of country medicines	82		.....		82		.....	
Cost of Europe medicines	50		.....		50		644	
Hospital furniture	75		.....		75		313	
Contingencies	95		.....		195		1,105	
		3,436				1,106	4,149	
Numbers. 1876-77. 1877-78. — Minor Establishment—								
General Management—								
Proportion of establishment	724		.....		.....	654	.....	
Miscellaneous establishment—								
Salaries—								
Superintendents	6,336		.....		3,720		6,421	
Medical Inspectors	6,245		.....		6,420			
Inspectors of labourer	6,000		.....		6,000		.....	
		19,305			16,140		6,421	
Establishments—								
Clerks	5,854		.....		3,240	.....	11,699	
Servants	1,308		.....		1,317			
Temporary establishment	75				4,557	20,697	18,160	
Contingent charges.								
Travelling allowances	3,500		.....		3,460		765	
Cost of stationery	60		.....		50		75	
House-rent	180		.....		.....		.....	
Postage stamps	344		.....		319		.....	
Contingencies	2,098		.....		2,365		4,357	
		13,419				6,194		
	6,182						23,317	
Miscellaneous	150	150				.....	28	
Public Works—								
Original Works								
Repairs								
Establishments	1,335		.....		1,135			
Tools and plant								
Petty construction and repairs								
		1,335				1,135	2,271	
Total ...	.....	37,645			.....	32,216	29,893	

Net increase, Rs. 5,429.

232

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CANTONMENT FUND.								
ABSTRACT OF RECEIPTS.								
Opening balance		7,076				8,076	11,218	8,076
Taxes, Rates, and Cesses—								
On lands	.....		.....			.....	2,447	
Assessed taxes	10,094		.....		10,024		10,919	
Licenses	3,761		.....		3,115		6,579	
Medical	.....		.....		1,203			
Miscellaneous Receipts—								
Rents	6,980		.....		816			
Cattle-trespass fines	1,995		.....		1,093		1,819	
Miscellaneous fees and fines	2,543		.....		4,779		5,078	
Voluntary contributions	12,331		.....		9,232		900	
Sundry receipts	4,381				10,372		6,428	
		42,085				40,634		34,000
							34,170	
Total ...	.....	49,161	.....		.....	48,710	45,388	42,076
DETAILS OF THE ABOVE.								
Cess on lands	.....		.....		.....	.....	.....	2,447
								2,447
Taxes, Rates, and Cesses—								
Assessed taxes—								
Chowkedaree tax...	10,094		.....		10,024		10,919	
Octroi		10,094				10,024		
							10,919	
Licenses—								
Fishery licenses	1,573		.....		1,460		3,856	
Carriage ditto	200		.....		225		20	
Slaughter-house and market licenses	1,740		.....		1,300			
Other licenses	248		.....		130		2,703	
		3,761				3,115		
							6,579	
Total ...	.....	13,855	.....		.....	13,139	19,945	
Medical—								
Hospital Receipts—								
Fees from Lock Hospital	.....	.....	.....		1,203			
						1,203		
Miscellaneous Receipts—								
Rents—								
Rent of lands	2,513		.....		816			
Lands leased out for grazing	4,311					816		
Ditto ditto butchers' shops	156							
		6,980						
Cattle-trespass Fines—								
Pound fees and fines	1,995		.....		1,093			
		1,995				1,093	1,819	
							1,819	
Miscellaneous Fees and Fines—								
Fines for breach of rules	243		.....		1,235		2,455	
Dák bungalow fees and fines	.....		.....		.....		667	
Latrine fees	2,300		.....		3,544		1,936	
		2,543				4,779		
							5,078	

Bengal Estimate of Local Funds.

233

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CANTONMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract of Expenditure.								
Refunds	.....		.....		.....		45	
Police	6,731		.....		5,008		5,052	
Medical	8,051		.....		7,300		3,442	
Minor Establishment—								
General management	2,625		.....		2,473		2,815	
Miscellaneous establishments	15,477		.....		17,805		17,939	
Miscellaneous	5,405		.....		3,285		1,276	
Public works	8,166		.....		6,494		6,748	
		46,455				42,365		
							37,312	35,000
Closing balance ...	.....	2,706	.....			6,345	8,076	7,076
Total ...	.....	49,161	.....			48,710	45,388	42,076
Details.								
Refunds—								
Police	.....		.....		.....		10	
Miscellaneous	.....		.....		.....		35	
							45	
Police—								
Inspectors and Sub-Inspectors								
Number. 1876-77. 1877-78.								
Head Constables and Constables	6,168		.....		4,800		4,916	
Clothing purchased	140		.....		.....		58	
Contingencies	423		.....		208		78	
		6,731				5,008		
							5,052	
Medical—								
Hospitals and Dispensaries—								
Hospitals—								
Allowance of Medical charge of Hospitals	3,000				6,886		3,236	
Hospital Assistants	300							
Matrons	1,092							
Lock-hospital contingencies	2,245							
Vaccinators' allowances	198		.....		414		206	
Cholera and Small-pox Hospitals	350							
Dispensaries—	7,185		.....		.....	7,300	3,442	
Establishment	696						8,539	
Contingencies	170							
		8,051						
Minor Establishments—								
General Management—								
Proportion of cost of establishment	319		.....		254			
		319						
Cantonment Fund or office and collecting	1,788		.....		1,997			
Stationery charges	321		.....					
Office expenses	50		.....		222		2,815	
Service postage stamps...	147		.....					
		2,306				2,473		
							2,815	
Miscellaneous Establishments—								
General station conservancy	2,457		.....					
Sudder bazar "	5,708		.....					
Station and latrine	6,044		.....		17,805		17,939	
Station, hospital, and gardens	204		.....				29,226	
Tending nurseries and trees	164		.....					
		15,477				17,805		

n 34

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CANTONMENT FUND—(*concluded*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS—(*concluded*).								
Voluntary Contributions—								
Grant for lock-hospitals	7,037		.....					
Ditto imperial revenues	4				8,342		900	
Ditto conservancy	2,666		.....					
Ditto tree planting...	868		.....					
Ditto coolies by Bengal Government	.....		.....		240		7,797	
Subscriptions from non-military residents	644		.....		650			
Subscriptions from residents for other purposes ...	1,116	12,331						
Sale of wood, grass, fruits, &c.	2,397		...		8,845			
Other receipts	1,984	4,381			1,537	19,604	6,428	
							6,428	
Total	.....	42,085	.....		.....	40,634	34,170	

Net increase, Rs. 1,451.

SALT REWARD FUND.								
ABSTRACT.								
Opening balance	.....	57,382	.....		.....	52,982	50,133	52,982
Miscellaneous receipts	10,502		.....		11,760		8,916	
Total ...	.....	10,502	.....		.....	11,760	8,916	9,600
Grand total ..	.....	67,884	.....		.....	64,742	59,049	62,582
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Sale proceeds of confiscated salt	1,086		.....		2,473		1,261	
Ditto ditto articles	479		...		928		14	
Fines	8,937		.....		8,359		7,635	
Miscellaneous	.....		....		.....		6	
						11,760		
Total ...	.....	10,502	.....			11,760	8,916	

Net decrease, Rs. 1,258.

CUSTOMS CONFISCATION FUND (ACT VI OF 1863).								
ABSTRACT.								
Opening balance	.....		.....		.....	73,754	70,414	73,754
Miscellaneous receipts	.....		.....		7,000		9,789	
Total ...	.....		.....			7,000	.....	7,000
Grand total ...	.....		.....		.....	80,754	80,203	80,754

Bengal Estimate of Local Funds.

235

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CANTONMENT FUND—(*concluded*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS—(*concluded*).								
Miscellaneous—								
Conservancy contingencies	2,100		.....					
Tree tending and garden contingencies	162		.....					
Stationery	5		.....					
Cemetery allowance								
Office and ground-rent	296		.....		3,285	.....	1,276	
Municipal Rates and Taxes—								
Lighting	30							
Watering	774		..					
Miscellaneous	2,038		.....					
		5,405				3,285	1,276	
Public Works—								
Original works	2,700		.....		6,494			
Repairs	5,166		.....					
		8,166				6,494	6,743	
Total ...	.....	46,455	.....		.....	42,365	37,312	
Net increase, Rs. 4,090.								
SALT REWARD FUND.								
ABSTRACT.								
Refunds	.....		.....		.....		453	
Minor establishments	66		.....		74			
Miscellaneous	6,866		.....		8,025		5,634	
Total ...	.....	6,932	.....		.....	8,099	6,067	5,200
Closing balance ...	.....	60,952	.....		.....	56,643	52,982	57,382
Grand total ...	.....	67,884	.....		.....	64,742	59,049	62,582
DETAILS.								
Refunds	.....		.....		.....		443	
Minor Establishment—								
General Management—								
Proportion of cost of establishment, &c.	66		.....		74			
		66				74		
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Rewards to informers	6,836		.....		7,785		5,600	
Postage stamps	10		.....		10			
Miscellaneous	20		.....		230		34	
		6,866				8,025		
							5,634	
Total ...	.....	6,932	.....		.....	8,099	6,067	
Net decrease, Rs. 1,167.								
CUSTOMS CONFISCATION FUND.								
ABSTRACT.								
Refunds	.....		.....		.....		3,445	
Minor establishments	.....		.....		44			
Miscellaneous	.....		.....		4,700		3,004	
Total ...	.....		.....		.....	4,744	6,449	80,754
Closing balance ...	.....		.....		.....	76,010	73,754	
Grand total ...	.....		.....		.....	80,754	80,203	

236

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CUSTOMS CONFISCATION FUND (ACT VI OF 1863).—(*concluded*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Confiscations and penalties	.....		.....		7,000	7,000	9,789	
Total ...	.....		.....		.....	7,000	9,789	

Net increase, Rs. 300.

POOREE PILGRIMS FUND (ACT IV (B.C.) OF 1871.)								
ABSTRACT.								
Opening balance	.....	15,370			.....	15,170	13,981	15,170
Miscellaneous receipts	12,950		.....		13,300		11,265	
Sundry receipts	20		.....		20		349	
Total ...	.....	12,970			.....	13,320	11,614	13,000
Grand Total ...	.....	28,340	.....		.....	28,490	25,495	28,170
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Fees from lodging-houses at Pooree...	12,000				12,200		10,094	
Fees for issue of medical officer's certificate	600				700		611	
Fines	350	12,950	.....		400	13,300	560	
							11,265	
Sundry Receipts—								
Miscellaneous	20	20			20	20	349	
Total ..	.....	12,970	.....		.....	13,320	11,614	

Net decrease, Rs. 350.

Bengal Estimate of Local Funds.

237

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CUSTOMS CONFISCATION FUND (ACT VI OF 1863):—(*concluded*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details.								
Refunds	.....		.....		.....	.....	3,445	
Minor Establishments—								
General Management—								
Proportion of cost of establishment, &c.	46	46	.....		44	44		
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Rewards to informers	3,600	3,600	.....		4,700	4,700	2,999	
Miscellaneous	.....		.....		.....		5	
							3,004	
Total ...	.....	3,646	.....		.....	4,744	6,449	

Net decrease, Rs. 1,098.

POOREE PILGRIMS FUND (ACT IV (B.C.) OF 1871.)								
Abstract.								
Refunds	.....		.....		.....		142	
Medical	2,412		.....		708		770	
Minor establishments	3,261		.....		3,703		5,127	
Miscellaneous	1,500		.....		1,500		82	
Public Works	10,500		.....		10,500		4,204	
Total ...	.....	17,673	.....		.....	16,411	10,325	12,800
Closing balance ...	.....	10,667	.....		.....	12,079	15,170	15,370
Grand Total ...	.....	28,340	.....		.....	28,490	25,495	28,170
Details.								
Refunds	.....	.....	.....		.....	.....	142	
Numbers. 1876-77. 1877-78. Medical—								
Hospital and dispensaries	2,412	2,412	.....		708	708	770	
Minor Establishments—								
General Management—								
Proportion of cost of establishment, &c.	81		.....		83			
Allowance to health officers	1,200		.....		2,400		2,967	
Clerks	1,360		.....		600			
Servants	120	2,761	.....		120	3,203	1,300	
							5,367	
Contingent Charges—								
Contingencies	500	500	...		500	500		
Miscellaneous Establishment—								
Conservancy and lighting establishment	.....	.....	.....		.....		1,760	
Miscellaneous and unforeseen charges	1,500	1,500	.....		1,500	1,500	82	
Public Works—								
Original works								
Repairs								
Establishment	10,500	10,500	.....		10,500	10,500	4,204	
Tools and plant								
Petty construction and repairs								
Total ...	.....	17,673	...		.....	16,411	10,325	

Net increase, Rs. 1,262.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
JUGGERNATH ROAD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening balance	.....	1,382			.....	782	2	782
Miscellaneous receipts	1,060		.....		620		1,097	
Sundry receipts	20				30			
		1,080	.....			650		
							1,097	
Total ...	.....	1,080	.....		.....	650		1,000
							1,097	
Grand total ...	.....	2,462	.....		.....	1,432	1,095	1,782
DETAILS.								
Miscellaneous Receipts—								
Rents—								
Rent of rest-houses	210				200		101	
Ditto of land	850				420			
		1,060	.....			620	996	
							1,097	
Sundry Receipts—								
Miscellaneous	20				30			
		20	..			30		
		1,080				650	1,097	
Total ...	.....	1,080	...		.....	650	1,097	

Net increase, Rs. 400.

ENCAMPING-GROUND GRAZING FUND.								
ABSTRACT.								
Opening balance	.....	−172	.....		.....	228	860	228
Miscellaneous receipts	47		.....		25		216	
Sundry receipts	165		.....		150		56	
		212				175		
							272	
Total ..	.....	212			.....	.....	.....	300
Grand total ...	.....	40			.....	403	1,132	528
DETAILS.								
Miscellaneous Receipts—								
Rents—								
Rent of land	47		...		25		216	
		47				25		
Sundry Receipts—								
Sale of grass, fruits, &c.	165		.....		130			
Miscellaneous	.....	165	.....		20	150	56	
		212	...		.....	175	272	
Total ...	.....	212	..		.....	175	272	

Net increase, Rs. 37.

TOWN IMPROVEMENT FUND.								
ABSTRACT.								
Opening balance	.....	−5,185	.....		.....	2,085	764	−2,085
Miscellaneous receipts	2,040		.....		1,710		2,504	
Total ...	.....	2,040	.....		.....	1,710	2,504	2,500
Grand total ..	.....	−3,145	.....		.....	375	3,268	415

239

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
JUGGERNATH ROAD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Minor establishments	331	.....	.....		220		224	
Miscellaneous	294	.....	.....		175		49	
Public Works	830	.....	.....		69		40	
		1,455				464	313	400
Total ...	.....	1,455	.....		.....	464	313	
Closing balance ...	.....	1,007	.....		.....	968	782	1,382
Grand total ...	.....	2,462	.....		.....	1,432	1,095	1,782
DETAILS.								
Minor Establishments—								
General Management—								
Proportion of cost of establishment, &c.	7	7	.....		4	4		
Miscellaneous Establishments—								
Pay of overseers and servants	324	324	.....		216	216	199	
Conservancy and Lighting Charges	.....		.....		.....		25	
Miscellaneous—							224	
Miscellaneous and unforeseen charges	294	294	.....		175	175		
Miscellaneous	.....		.....		.....		49	
Public Works—							49	
Petty construction and repairs	830	830	.....		69	69	40	
Total ...	.....	1,455	.....		.....	464	313	

Net increase, Rs. 991.

ENCAMPING-GROUND GRAZING FUND.								
ABSTRACT								
Minor establishments	1		.....		1			
Miscellaneous	260	261	40	40	350	351	904	
						351	904	700
Closing balance ...	.....	−221	.....	.....	.....	52	228	−172
Total ...	.....	40	.....	40	.....	403	1,132	528
DETAILS.								
Minor Establishments—								
General Management—								
Proportion of cost of establishment, &c.	1	1	.....		1	1		
Miscellaneous—								
Miscellaneous and unforeseen charges—								
Miscellaneous	260	260	.....		350	350	904	
Total ...	.....	261	.....		.....	351	904	

Net decrease, Rs. 90.

TOWN IMPROVEMENT FUND.								
ABSTRACT.								
Minor Establishment—								
General management	683		.....		451		544	
Miscellaneous establishment	250		.....		250		674	
Miscellaneous	2,500		.....		.....		80	
Public Works	2,400		.....		2,400		4,055	
		5,833		.....		3,101	5,353	5,600
Closing balance ...	.....	3,978	.....	−3,145	.....	3,476	−2,085	−5,185
Total ...	.....	3,945		−3,145	.....	375	3,268	415

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Revised estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN IMPROVEMENT FUND—(*concluded*).	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.
DETAILS.								
Miscellaneous Receipts—								
Rents—								
Rents of town lands	2,000		.....		1,700	1,700	2,504	
Sundry Receipts—								
Miscellaneous	40	2,040	.....		10	10		
		2,040	.....		.....	1,710	2,504	
Total ...	.....	2,040	.....		.....	1,710	2,504	

Net increase, Rs. 330.

BALASORE PORT FUND.								
ABSTRACT.								
Marine—								
Opening balance	.....	4,186	.....		.....	1,686	65,557	1,686
Pilotage fees	.....		.....		.....		202	
Miscellaneous receipt	4,200		.....		4,050		69,945	
Total ...	.....	4,200				4,050	70,147	5,050
Grand Total ...	.....	8,386	.....		.....	5,736	4,590	6,686
DETAILS.								
Port dues on vessels	3,000				3,000		3,534	
Port light dues	.....	3,000	.....		150	3,150	202	
Fees and Fines—								
Fees for registration of cargo-boats	100	100	.....		100	100		

Budget Estimate of Local Funds.

Charges.	Estimate 1877-78.		Sanction Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN IMPROVEMENT FUND—(*concluded*).	Rs.	Rs.	R	R-	Rs.	Rs.	Rs.	Rs.
Details. (Number: 1876-77, 1877-78.)								
Minor Establishments—								
General Management—								
Establishment—								
Clerks	324		.....		194		512	
Servants	120		.....		120			
Proportion of establishments in Controlling and Account Offices ...	13	357			11	325		
Contingent Charges—								
For demarcation and survey	200							
Cost of stationery	12		.....		12			
Printing charges	50		.....		50			
Contingencies	64	326	.....		64	126	32	
Miscellaneous Establishments—								
Conservancy and Lighting—								
Establishment	240	.....	.....		.....	.....	674	
Contingencies	10	250	.....		250	250		
Miscellaneous—								
Miscellaneous and Unforeseen Charges—								
Miscellaneous	.....		.....		.....		80	
Cost of lands	2,500	2,500						
Balance transferred to Assam—								
Public Works—								
Original works								
Repairs								
Establishment	2,400		.....		2,400			
Tools and plant						2,400	4,055	
Petty construction and repairs		2,400						
Total ...	.....	5,833	.....		.....	3,101	5,353	

Net increase, Rs. 2,732.

BALASORE PORT FUND.								
Abstract.								
Refunds	.....		.....		.....		207	
Police								
Medical								
Marine	1,194		.....		2,500		2,697	
Minor Establishments—								
General management	21		.....		16		.....	
Public works	.....	1,215			.....		.....	
						2,516	2,904	2,500
Closing balance ...	.....	7,171	.....		.....	3,220	1,686	4,186
Grand total ...	.....	8,386				5,736	4,590	6,686
Vessels and Boats—								
Establishment	.....		.....		.....	.....	1,029	
Contingencies	.....		.....		.....	.....	228	
							1,257	

242

Bengal Estimate of Local Funds.

Receipts.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
BALASORE PORT FUND—(*continued*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—(*continued.*)								
Sundry Receipts—								
Miscellaneous	1,100	1,100	.....		800	800	854	
							65,557	
							.....	
Deficit balance at the close of 1874-75	.....	4,200			.....	4,050	70,147	
Total ...	.....	4,200			.....	5,050	70,147	
CHITTAGONG PORT FUND.								
Abstract.								
Opening balance	.....	25,588	.....			24,888	69,498	24,888
Pilotage fees	13,000		.....		13,000		8,175	
Miscellaneous receipts	20,050				21,150		15,034	
Total ...	.....	33,050	.....			34,150	23,209	25,700
Grand total ...	.....	58,638	.....		.....	59,038	92,707	50,588
Details.								
Port-dues on vessels	19,000				19,000		13,258	
Pilotage fees	13,000	32,000	.....		13,000	32,000	8,175	
Interest on Government securities	.....		.....		.....		1,109	
Tolls	.....		.....		1,100	1,100		
Canal tolls	350	350			350	350	229	
Fees and fines—								
Fees for registration of cargo-boats	400		.....		400		182	
Fees and fines	200	600			200	600	60	

Bengal Estimate of Local Funds.

243

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
BALASORE PORT FUND—(*concluded*).	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Details—(*concluded*).								
Light-houses—								
Establishment	.....		.....		954			
Miscellaneous	.....		.....		754	1,708		
Minor Establishments—								
Proportion of cost of establishment	21	21	.....		16	16		
General Management—								
Other Expenditure—								
Cost of stores	.....		.....		.....		211	
Clerks and servants	240	240	.....		600		475	
Miscellaneous—								
Pensions	754		.....		.....		754	
Contingencies	200	954	.....		192	792	207	
Refunds	.....	1,215	.....		.....	2,516	2,904	
Total ...	.....	1,215	.....		.....	2,516	2,904	
CHITTAGONG PORT FUND.								
Abstract.								
Refunds	.....		.....		.....		1,979	
Police	1,200		.....		1,200		.....	
Medical								
Marine	17,867		.....		50,843		21,852	
Minor Establishments—								
General management	209		.....		356			
Public Works	6,125		.....		125		43,988	
Total ...	.....	27,401	.....		.....	52,524	67,819	25,009
Closing balance ...	.....	31,237	.....		.....	6,514	24,888	25,588
Grand Total ...	.....	58,638	.....		.....	59,038	92,707	50,588
Details.								
Refunds	.....		.....		.....		1,979	
Police	1,200	1,200	.....		1,200	1,200		
Marine—								
Vessels and Boats—								
Establishment	1,860		.....		2,952		1,836	
Stores	100		.....		500		96	
Repairs	50		.....		500		13,430	
Contingencies	100	2,110	.....		1,000	4,952	38	
Light-houses—								
Establishment	2,844		.....		1,740		1,848	
Stores	4,000		.....		4,000		791	
Contingencies	300	7,144	.....		500	6,240	2,507	
							5,146	
Other Expenditure—								
Miscellaneous	.....		.....		30,000			
Cost of stores	451		.....		451		4,910	
Miscellaneous and contingencies	108		.....		.....		175	
Pensions	.....	559	.....		.....	30,451	280	
							5,365	
Pilot Establishment—								
Salary	3,060		.....		3,060		3,646	
Percentage on earnings	1,200	4,260	.....		1,200	4,260	1,405	
							5,051	

Bengal Estimate of Local Funds.

Receipts.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CHITTAGONG PORT FUNDS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details.—(*Continued.*)								
Sundry Receipts—								
Cash recovery	.....		.....		.....		5	
Miscellaneous	100	100	.....		100	100	151	
Total ...	.....	33,050	.....		.....	34,150	23,200	

CUTTACK PORT FUND.*								
Abstract.								
Opening balance								
Pilotage fees								
Miscellaneous receipts	12,100							
Total ...	.....	12,100	.....		.....		.....	6,100
Grand Total ...	.....	12,100	.....		.....		.....	6,100
Details.								
Port dues on vessels	12,000	12,000						
Sundry Receipts—								
Miscellaneous	100	100						
Total ...	.....	12,100						

* Transferred from Imperial Services, "18, Marine," False Point (Cuttack) having been declared to be a port under Act XII of 1875.

POOREE PORT FUND.*								
Abstract.								
Opening balance								
Pilotage fees								
Miscellaneous receipts	700							
Total ...	.....	700	.....		.....		.....	
Grand Total ...	.....		.....		.....		.....	400

* Transferred from Imperial Services, "18, Marine," False Point (Pooree) having been declared to be a port under Act XII of 1875.

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CHITTAGONG PORT FUND—(*concluded*).								
Details—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor Establishment—								
General Management—								
Proportion of cost of establishment	209	209	..		356	356		
Port Master	1,600		.....		2,500		3,734	
Clerks and servants	1,584		.....		1,584			
Contingencies	250		.....		696		221	
Service postage stamps	.....		.....		.....		10	
Charges for registration of cargo-boats	360	3,794	.....		360	4,940	360	
							37,261	
Public works by Civil Officers								
Ditto by Public Works Officers	.....		...		.....		30,533	
Construction	8,000							
Miscellaneous public improvements								
Construction	125	8,125			.....	125		
						52,524		
Petty construction and repairs		...			.....	.....	25	
						52,524	67,819	
Total ...	.....	27,401				52,524	67,819	
CUTTACK PORT FUND.								
Abstract.								
Refunds								
Police								
Medical								
Marine								
Minor establishment	12,100							
General management	261							
Public Works								
Total ...	.....	12,361			.....		.....	6,100
Closing balance ...	.....							
Grand Total ...	.....	12,361	.....		.....	.....	.....	6,100
Details.								
Miscellaneous	12,100	12,100						
Proportion of cost of establishment	261	261						
		12,361						
Total ...	.....	12,361						
POOREE PORT FUND.								
Abstract.								
Refunds								
Police								
Medical								
Marine	700							
Minor establishment								
General management...	4							
Public Works								
Total ...	.....	704	.....		.....		.....	400
Closing balance ..								
Grand Total ..	.....	704			.....		.....	400

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1875-76.
POOREE PORT FUNDS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
Port dues—								
Port dues on vessels	700	700						
Total ...	.....	700						

HOSPITAL PORT DUES FUND.								
ABSTRACT.								
Opening Balance	.....	1,35,904	.....		.....	1,37,904	1,38,198	1,37,904
Pilotage receipts—								
Miscellaneous receipts	41,464		.....		41,000	.....	41,464	
Total ...	.....	41,464	.....		.....	41,000		42,000
Grand Total ...	.....	1,77,368	.....		.....	1,78,904	1,79,662	1,79,904
DETAIL.								
Hospital port dues	41,464	41,464			41,000	41,000	41,464	
Total ...	.....	41,464			.....	41,000	41,464	

STRAND BANK RENT FUND.								
ABSTRACT.								
Opening balance	.....	21,681	.....		.....	21,681	21,681	21,681
Receipts								
Total ...	.....	21,681	.....		.....	21,681	21,681	21,681

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
POOREE PORT FUNDS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
General Management—								
Proportion of cost of establishment	4	4						
Marine—								
Vessels and Boats—								
Establishment	600							
Contingencies	100							
		700						
Total ...	.....	704						
HOSPITAL PORT DUES FUND.								
ABSTRACT.								
Refunds								
Police								
Medical	41,758		.....		17,000		32,879	
Marine	.....		.....		.....		8,879	
Minor Establishments—								
General management	77		.....		123			
Public works								
Total	.....	41,835	.....		.....	17,123	41,758	44,000
Closing balance	.....	1,35,533	.....		.....	1,61,781	1,37,904	1,35,904
Grand Total	.....	1,77,368	.....		.....	1,78,904	1,79,662	1,79,904
DETAILS.								
Hospital Port Dues—								
General Management—								
Proportion of cost of establishment...	77	77	.....		123	123		
Medical—								
Howrah Hospital...	.....		.....		.....		24,180	
General Hospital...	.....		.....		.....		3,921	
Medical College								
Charges of sick seamen sent to hospital	41,758	41,758	.....		17,000	17,000	4,778	
Salary of Health Officer	.....	41,835	.....		.....	17,123	8,279	
Establishment	.....		.....		.....		531	
Contingencies	.....		.....		.....		69	
							41,758	
Total	.....	41,835	.....		.....	17,123	41,758	
STRAND BANK RENT FUND.								
ABSTRACT.								
Charges								
Closing balance	.....	21,681	.....		.....	21,681	21,681	21,681
Total ...	.....	21,681	.....		.....	21,681	21,681	21,681

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOWN TAX FUND.								
ABSTRACT.								
Opening balance	.....	9,346	.....		.....	9,346	9,346	9,346
Receipts								
Total ...	.....	9,346	.....		.....	9,346	9,346	9,346
COPYING FEE FUND.								
ABSTRACT.								
Opening balance	.....		.....		.....	3,899	1,415	3,899
Miscellaneous receipts	.....		.....		43,277		37,560	
Sundry receipts	.....		.....		5,183			
						48,460		
							37,560	
								3,899*
Total ...	.....				.....	44,561	36,145	
DETAILS.								
Miscellaneous Receipts—								
Miscellaneous Fees and Fines—								
Copying fees	.....		.....		43,277		37,560	
Sundry Receipts—								
Miscellaneous	.....		.....		5,183			
						48,460		
						48,460	37,560	
Total ...	.....		.....		.....	48,460	37,560	

Net decrease, Rs. 48,460.

* This Fund has been abolished, and the transactions shown under Registration, Rs. 3,899, in the Regular Estimate column, is the debit balance to be written off in 1876-77—Bengal Government order No. 3948, dated 8th December 1876.

BAZAR FUND.								
ABSTRACT.								
Opening balance	.....		.....		.....	8,708	9,138	8,708
Miscellaneous receipts	.....		.....		600		170	
Total ...	.....		.....		.....	600	170	600
Grand Total ...	.....		.....			9,308	9,308	9,308
DETAILS.								
Miscellaneous receipts—								
Rents—								
Bazar rents	.....		.....		600	600	170	
Total ...	.....		.....		.....		170	
						600	170	

Net decrease, Rs. 600.

Bengal Estimate of Local Funds.

249

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOWN TAX FUND.								
ABSTRACT.								
Charges								
Closing balance ...	.....	9,346	.....			9,346	9,346	9,346
Total ...	.....	9,346	.....		.....	9,346	9,346	9,346
COPYING FEE FUND.								
ABSTRACT.								
Refunds	.....		.....		6,469		7,244	
Minor establishment	.....		.....		303		32,800	
Miscellaneous	.....		.....		34,311			
						41,083	40,044	
Total ...	.....		.....		.....	41,083	40,044	
Closing Balance ...	.....		.....		.....	3,478	3,899	
Grand Total ...	.....		.....		.....	44,561	36,145	
DETAILS.								
Refunds	.....		.....		.....		7,244	
Miscellaneous—								
Refunds of copying fees	.....		.....		6,469	6,469		
Minor Establishments—								
General Management—								
Proportion of cost of establishment, &c.	.....		.....		303			
Miscellaneous Establishment—								
Remuneration to copyists	.....		.....		34,311	34,614	32,800	
Total ...	.....		.....		.....	41,083	40,044	

Net decrease, Rs. 41,083.

BAZAR FUND.*								
ABSTRACT.								
Minor Establishment—								
General Management	.....		.....		40		36	
Miscellaneous	.....		.....		.....		.....	
Public Works	.....		.....		564	604	564	9,308
							600	
Closing balance ...	.....		.....			8,704	8,708	
Grand Total ...	.....		.....			9,308	9,308	9,308
DETAILS.								
Minor Establishments—								
General Management—								
Proportion of establishments in Controlling and Account Offices	.....		.....		4			
Miscellaneous establishments								
Servants	.....		.....		36	40	36	
Miscellaneous								
Miscellaneous and unforeseen charges								
Balance transferred to Assam								
Public Works—								
Petty construction and repairs	.....		.....		564	564	564	
Total ...	.....		.....		.....	604	600	

Net decrease, Rs. 604.

* This Fund has been transferred under Bengal Government order No. 4070, dated 20th December 1876, to the Maldah Municipality, and part of Rs. 9,308, Rs. 8,708 shown in the regular estimate column is the balance to be written off in 1876-77.

258

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	R-	Rs.	Rs.	Rs.	Rs.
CHYEBASSA ROAD FUND.								
Opening balance	.....				.....	656	321	636
Miscellaneous receipts—								
Sundry receipts	.....		...		.....	.....	495	
Total ...	.....		.....		.....	.....	495	
Grand Total ...	.....		.....		.....	656	816	656
SERAI FUND.								
Opening balance	.....	440			.....		440	440
Receipts								
Total ...	.....	440			.....		440	440

251

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Revised Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
CHYEBASSA ROAD FUND.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous and Unforeseen Charges—								
Miscellaneous	.....		.....		.....		160	656
Closing balance ...	.....		.....		.....	656	656	
Total ...	.....		.....		.....	656	816	656

Net decrease, Rs.

* This Fund has merged into the Singbhoom Town Fund, and Rs. 656 shown in the regular estimate column is the balance to be written off in 1876-77.

SERAI FUND.								
Charges								
Closing balance ...	440				.....	440	440	440
Total ...	440				.....	440	440	440

PROVINCIAL RESERVE FUND.

ESTIMATES, 1877-78.

Bengal Estimate of Local Funds.

Receipts.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
Provincial Reserve.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract.								
Opening balance	.....	72,000		1,03,027	.....	.....	8,28,465	
Police	1,15,000	... ..	1,15,000	.....	1,15,800	.....	1,83,235	
Miscellaneous Receipts.								
Interest	.....				.....		2,018	
Rents	5,150		5,150		12,229		4,887	
Cattle trespass fines ...	2,75,714		2,75,714		2,63,395		2,69,472	
Miscellaneous fees and fines	15,500		15,500		3,000		8,586	
Sundry receipts	652		652		579		924	
Public works	13,50,500		3,50,500		12,34,500		7,79,658	
		17,62,516		17,62,516		16,29,503		
Total ...	.....	17,62,516	.....	.....	.....	16,29,503	12,84,780	12,72,000
Grand Total ...	.....	18,34,516	.....	18,65,543	.....	16,29,503	20,77,245	12,72,000

Bengal Estimate of Local Fund.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals 1875-76.	Regular estimate, 1876-77.
PROVINCIAL RESERVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract.								
Refunds	28,565				37,210		27,811	
Police	86,028				80,000		86,028	
Printing	1,936				1,783		.....	
Medical	.....				.....		6,903	
Minor Establishment.								
General management ...	11,016				9,711		264	
Collection of cattle trespass fines	1,19,062		15,05,297		1,13,284		1,02,275	
Miscellaneous establishment	20,004				7,704		4,899	
Miscellaneous	9,300				3,880		7,858	
Contributions (net proceeds of ferries)	3,30,000				3,30,000		2,26,762	
Public works	9,78,436				8,18,876		6,80,325	
Amount transferred to Government of India, balance	.....				.....		9,34,120	
		15,84,347		15,05,297		14,02,448	20,77,245	12,00,000
Closing balance ...	.....	2,50,169	.....	3,60,246	.....	2,27,055	.....	72,000
GRAND TOTAL ...	.....	18,34,516	.....	18,65,543	.....	16,29,503	20,77,245	12,72,000

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POUNDS.								
UNDER ACT I OF 1871.								
Miscellaneous Receipts.								
Cattle Trespass Fines—								
Fees on stray cattle	2,26,522		2,26,522		2,12,044		2,32,301	
Sale proceeds of unclaimed cattle ...	49,192		49,192		48,851		37,159	
Feed and keep of impounded cattle ...	.....		.....		.....		12	
Sundry Receipts.								
Miscellaneous	28		28		2,500		326	
		2,75,742		2,75,742		2,63,395	2,69,798	

Bengal Estimate of Local Funds.

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
POUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under Act I. of 1871.								
Refunds	.....		.....		.....		.....	
Miscellaneous	.....		.....		.....		1,151	
Refund of excess collections	2,100	2,100	2,100	2,100	2,210	2,210		
PRINTING.								
Printing at private presses	1,936	1,936	1,936	1,936	1,783	1,783		
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	1,723	1,723	1,723	1,723	1,646	1,646		
COLLECTION OF CATTLE TRESPASS FINES.								
Numbers. 1875-76. 1876-77. Clerks	6,734		6,743		6,043		96,374	
Pound-keepers	1,04,583		1,04,853		97,704			
Servants	488		488		574			
Feed of cattle	1,097		1,097		2,626			
Postage stamps	925		925		590			
Gound rent	232		232		232			
Other contingencies	5,003	1,19,062	5,003	1,19,062	5,515	1,13,284	5,901	1,02,275
MISCELLANEOUS ESTABLISHMENT.								
Municipal tax	322	322	332	332	256	256		
MISCELLANEOUS.								
Pensions and Gratuities chargeable to Local Funds.								
Pensions	5,000*		5,000					
Compassionate allowances and gratuities ...	.....		.....		30		.....	
MISCELLANEOUS AND UNFORESEEN CHARGES.								
Transfers	400	5,400	400	5,400	350	380		
PUBLIC WORKS.								
Original works								
Repairs								
Establishment	21,237		21,237		19,673		14,317	
Tools and plants								
Petty construction and repairs								
		21,237		21,237		19,673		
Total pounds ...		1,51,780		1,51,720		1,39,232	1,17,743	

* Pension of Mr. Galiffe, late Collector and Superintendent of Tolls.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
PLEADERSHIP EXAMINATION.								
Miscellaneous Receipts.								
Miscellaneous Fees and Fines—								
Fees from candidates	3,500	3,500	3,500	3,500	3,000	3,000	8,586	
POLICE CLOTHING.								
Miscellaneous Receipts.								
Government contribution	80,000		80,000		75,800		1,45,598	
Amount of deduction from the pay of Constables	35,000		35,000		40,000		33,590	
							4,047	
Cash realization	.....		.....		.....		1,83,235	
Sundry receipts	.....		.....		.....		384	
		1,15,000		1,15,000		1,15,800	1,83,619	
DARJEELING IMPROVEMENT FUND.								
Miscellaneous Receipts.								
Rents—								
Interest	4,000		.....		.....		2,018	
Rent of lands			.....		4,000		.....	
		4,000				4,000	2,018	

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
PLEADERSHIP EXAMINATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		35	
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	22		22		19			
Contingencies	.....		.....		.....	19	264	
MISCELLANEOUS.								
Examination Charges.								
Fees to examiners							3,858	
Fees to Secretary to Board of Examiners...								
Contingencies for conducting examination..	3,900		3,000		3,500	3,500		
Miscellaneous							4,000	
Publication and donation for law-books ...							7,858	
		3,922		3,022		3,519	8,156	
POLICE CLOTHING.								
Refunds	26,465		26,465		35,000	35,000	26,465	
POLICE.								
Miscellaneous.								
Clothing purchased	86,028		86,028		80,000	80,000	86,028	
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	719		719		250			
		1,13,212		1,13,212		250		
						1,15,250	1,12,493	
DARJEELING IMPROVEMENT FUND.								
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of Establishment ...			.....		25			
						25		
Public Works.	4,000							
Original works			.....		.....		3,481	
Petty construction and repairs			.....		3,000			
		4,000				3,000		
						3,025		

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT-HOUSE FUND.								
Sundry Receipts.								
Miscellaneous	55		53		.....		214	
Sale of grass, fruits, &c., ...	569	624	569	624	579	579	.....	
							5,101	
Rents—								
Rents from circuit-houses	5,150	5,150	5,150	5,150	8,229	8,229	4,887	
		5,774		5,774		8,808		
STEAM-BOILER FUND.								
Fees and fines	12,000	12,000	12,000	12,000	.....		.....	

Bengal Estimate of Local Funds.

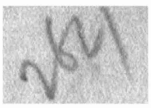
Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT-HOUSE.								
Refunds	.....	.....			.....		160	
Minor Establishment.								
General Management.								
Proportion of cost of establishment ...	36	36			55	55		
Miscellaneous Establishment.								
Establishment and contingencies	616				457		1,880	
Cost of furniture	2,438				2,371			
Repair of ditto	937		5,000		811			
Weeding and clearing gardens	695				494			
Ground-rent	1,231				1,221			
Municipal tax	1,398				1,486			
Miscellaneous	429	7,744			608	7,448	3,019	
Public Works.								
Petty construction and repairs	1,430	1,430			1,253	1,253	530	
		9,210		5,000		8,756	5,589	

STEAM-BOILER FUND.								
Miscellaneous establishment	9,348		9,348					
Contingencies	2,590	11,938	2,500	11,848				
Proportion of cost of establishment in controlling and account offices	75	75	75	75				
Total Steam-boiler Fund ...	.....	12,013		11,923				

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tolls—								
On Ferries gross collections	5,35,000		5,35,000		5,42,000		69,214	
„ Roads	10,000		10,000		10,000		15,155	
„ Nuddea rivers	2,30,000		2,30,000		1,80,000		2,22,945	
„ Calcutta and Eastern Canals ...	5,00,000		5,00,000		4,20,000		4,45,343	
						11,52,000		
„ Amalgamated District Road Fund	.....		.....				7,52,657	
		12,75,000		12,75,000				
Rents—								
Strand Bank rent	37,300		37,300		40,000		14,604	
Staging-bungalow fees	10,700		10,700		10,000		12,397	
		48,000		48,000		50,000	27,001	
Miscellaneous—								
Chittagong Port Fund	27,500	27,500	27,500	27,500	32,500	32,500	7,79,658	
Total ...		13,50,500		13,50,500		12,34,500		

263

Charges.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC WORKS.								
MINOR ESTABLISHMENT.								
General Management.								
Proportion of cost of establishment ...	8,441		8,441		7,716			
		8,441		8,441		7,716		
Contributions.								
To Local Funds	3,30,000				3,30,000		2,26,761	
Grants-in-aid to Presidency General Hospital	.....						6,903	
Amount transferred to Government of India Balance	.....						9,34,120	
		3,30,000	3,30,000	3,30,000		3,30,000	11,67,784	
Public Works.								
Original works								
Repairs	7,82,769				6,48,950			
Works establishment								
		7,82,769						
Establishment for collection of Tolls, Rents, &c.								
Ferry Tolls	1,45,500		10,14,812		1,46,000		26,400	
Canal „	.....						4,70,492	
River „	.....						82,689	
Road „	.....						7,419	
Strand Bank Rent	.....		49,544				54,416	
Staging Bunglow	.....					7,94,950	20,581	
		1,45,500	15,000				6,61,997	
				14,77,797				
							18,29,781	
Chittagong Port Fund	27,500		27,500					
		27,500		27,500				
		12,94,210		15,02,297		11,32,666	18,29,781	



Budget Estimates of Trusts and Endowments for 1877-78.

	Receipts.				Expenditure.			
	Estimate, 1877-78.	Estimate, 1876-77.	Actuals, 1875-76.	Regular estimate.	Estimate, 1877-78.	Estimate, 1876-77.	Actuals, 1875-76.	Regular estimate 1876-77.
Education Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abdool Gunny's Scholarship Fund	337	337	337		337	337	286	
Pathune School Committee Fund...	112	112	112		112	112	483	
Bird's Scholarship Fund	447	447	417		447	447	472	
Donelly's Prize Fund	20	20	19		20	20	46	
Doorga Charan Laha's Scholarship Fund	2,844	2,844	3,012		2,844	2,844	2,868	
Edinburgh Scholarship Fund	32	32	32		32	32	32	
Forbes' Memorial Fund	240	240	239		240	240	237	
Goodeve Scholarship Fund...	148	148	148		148	148	120	
Hindoo College Fund	3,769	3,769	4,038		3,769	3,793	2,715	
Lewis' Medal Fund	23	23	23		23	23	25	
Maharajah Scindia's donation to the Presidency College ...	100	100	99		100	100	.....	
Ditto ditto to the Madrissa	20	20	20		20	20	.....	
Rance Kartyanee's Scholarship Fund	300	300	298		300	300	161	
Mozufferpore School Fund	2,255	2,051	45		2,385	2,064	1,550	
Utterparah School Fund	10,058	10,860	10,098		10,126	8,472	7,773	
Pearson's Scholarship Fund	90	90	45		91	90	.....	
Rungpore School Fund	.....	834	.....		.....	639	.....	
Soorja Kanto's Scholarship Fund	48	.....	.....		49	.....	51	
Harballab Narain Sing's Scholarship Fund	200	.....	120		202	.....	100	
Chaprah School Fund	200	200	.....		202	201	631	
Goodeeve Prize Fund...	28	28	27		28	28	12	
Promotho Nath Rai Fund	432	432	126		436	435	252	
Norman Testimonial Fund...	140	140	140		140	140	135	
Charitable Funds.								
Bhaddruck Charitable Dispensary	291	292	.....		295	293	536	
Bunwary Lall's Hospital and Bridge Fund	.....	600	.....		.....	604	.....	
Sha Bunwary Lall's Building and Serai Fund	3,000	3,000	1,801		3,021	3,019	3,154	
Chaprah Hospital Fund	2,520	1,860	3,800		2,537	2,470	2,819	
Chinsurah Poor Fund	1,560	1,560	1,562		1,572	1,528	1,511	
Prosunno Nath Rai Fund	5,096	5,404	4,880		5,860	6,003	4,598	
Unnochutter Fund	1,669	1,669	1,403		916	920	1,803	
Prince Golam Mahomed's Trust Fund	16,990	16,680	8,915		15,679	15,784	22,442	
Mirza Mahomed Hossein's Serai and School Fund	1,000	1,000	1,115		1,008	1,006	1,081	
Burdwan Relief Fund	1,000	.....	998		5	.....	.....	
Hooghly Emambara Fund	31,606	.....	75,264		30,728	.....	68,832	
Midnapore Cyclone Relief Fund	.....	.....	43,538		.....	.....	42,028	
European Lunatic Asylum Fund	200	.....	.....		202	.....	.....	
Calcutta Female Orphan House Fund	380	.....	.....		383	.....	.....	
Miscellaneous Funds.								
Boat Registry Fund	2,500	2,536	2,326		1,342	1,848	753	
Hackney Carriage Fund, Calcutta	21,000	19,200	19,138		14,410	14,436	19,384	
Ditto ditto, Hooghly and Howrah	676	703			112	120		
Sheriff's Fees	4,903	3,536	4,173		4,938	3,558	6,409	
Steam-boiler Fund	.....	12,000	11,440		.....	9,066	9,239	
Steam-boat Survey Fee Fund	1,015	1,015	848		1,073	1,071	598	
Total ...	1,17,249	94,082	2,00,605	1,90,000	1,08,082	81,911	1,98,446	2,08,000

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TRUSTS AND ENDOWMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Opening Balance	.....	35,253	.....		.....	53,253	51,098	53,253
Education	22,843		.....		29,431		25,299	
Medical	9,776		.....		2,752		3,799	
Miscellaneous Receipts	84,595		.....		60,485		52,601	
Voluntary Contributions	35		.....		1,414		1,18,903	
		1,17,249				94,082		
Total ...	.....	1,17,249	.....		.....	94,082	2,00,602	1,90,000
Grand total ...	.....	1,52,502	.....		.....	1,47,335	2,51,700	2,43,253
DETAILS.								
Education—								
Fees from Schools	8,500		.....		8,600		9,427	
Income from Endowments—								
Interest on Government Securities...	11,284		.....		16,112		13,872	
Rent of Land and Houses	2,831		.....		2,831		2,000	
Contributions	228		.....		1,880		.....	
Miscellaneous	.....		.....		8		.....	
						29,431		
Medical—								
Hospital Receipts	.....		.....		.....		199	
Income from Endowments—								
Interest on Government Securities	6,247		.....		1,492		2,249	
Rent of Land and Houses	120		.....		120		260	
Contribution	200		.....		240		1,091	
Fees and Fines	600		.....		.....		.....	
Miscellaneous	2,609		.....		900		.....	
Total ...	.....	9,776	.....		.....	2,752	3,799	
Miscellaneous Receipts—								
Interest—								
Shah Bunwary Loll's Building and Serai Fund ...	3,000		.....		3,000		1,801	
Chinsurah Poor Fund	1,560		.....		1,560		1,560	
Prince Golam Mahomed's Trust Fund	16,960		.....		16,680		8,915	
Unnuchutter Fund	.....		.....		260		1,125	
Burdwan Relief Fund	1,000		.....		.....		997	
Hooghly Emambaree	4,940		.....		.....		.....	
Calcutta Female Orphan House	380		.....		.....		.....	
Rents—								
Hooghly Emambaree	26,666		.....		.....		.....	
Unnochutter Fund	.....				.....		278	
Miscellaneous Fees and Fines—								
Howrah Hackney Carriage Fund	671		.....		698		14	
Calcutta ditto ditto	21,000		.....		19,200		19,124	
Sheriff's Fees	4,903		.....		3,536		4,173	
Boat Registry Fund	2,500		.....		2,536		2,326	
Steam Boat Survey Fee Fund	1,015		.....		1,015		848	
Steam Boiler Fund	.....		.....		12,000		11,440	
					38,985			
Unnochutter Fund	.....		.....		.....		.....	
Chinsurah Poor Fund	.....		.....		.....		.....	
	30,089				38,985		37,925	
		84,575	.....				52,601	

268

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TRUSTS AND ENDOWMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Education	25,159		.....		28,011		19,097	
Medical	11,549		.....		11,046		22,401	
Minor Establishment	38,879		.....		28,766		74,439	
Miscellaneous	29,178		.....		13,198		82,510	
Public Works	1,317		.....		890		.....	
Total ...	.....	1,06,082	.....		.....	81,911	1,98,447	2,08,000*
Closing Balance ...	.....	46,420	.....		.....	65,424	53,253	35,253
Grand total ...	.....	1,52,502	.....		.....	1,47,335	2,51,700	2,43,253
DETAILS.								
ducation—								
Head Masters, Masters, and Teachers	1,860		.....		12,257		14,551	
Servants	140		.....		792			
Scholarships	22,843		.....		13,986		4,328	
Contingencies	316		.....		976		.....	
Prizes	.....	25,159	.....		.....	28,011	218	
							19,097	
Medical—								
Hospital Establishments—								
Allowance to Assistant Surgeons	720		.....		720		2,710	
Native Doctors	2,280		.....		1,320		.....	
Compounders and Dressers	1,104		.....		684		6,045	
Clerks and Servants	2,151		.....		1,899		.....	
Diet of Patients	1,484		.....		4,970		107	
Cost of Medicines	2,210		.....				1,275	
Stationery	46		.....		1,453		.....	
Hospital Charges...	352		.....					
Contingencies	1,202	11,549	.....				12,264	
						11,046	22,401	
Minor Establishment—								
General Management—								
Proportion of Cost of Establishment in Controlling and Account Office	733		.....		546		.....	
Establishment entertained for the management of the Fund	.....	733	.....		.....		120	
Miscellaneous Establishment—								
Engineers and Assistant Engineers	29,866		.....		6,000		120	
Clerks and Servants					14,280		71,399	
Temporary Establishment	.....		.....		300		.....	
Stationery	7		.....					
House Rent	900		.....					
Printing Charges...	204		.....		7,640		2,800	
Office Expenses	2,520		.....					
Municipal Rates and Taxes	141		.....					
Miscellaneous	4,508	38,146	.....					
		38,879				28,766	74,439	

* This includes the balance of the Steam Boiler Fund to be transferred in 1876-77 to the Provincial Reserve Fund—Bengal Government Order No. 4123, dated 23rd December 1876.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TRUSTS AND ENDOWMENTS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Voluntary Contributions—								
Sundry Receipts, Miscellaneous—								
Prince Golam Mahomed's Trust	30		.....		1,414		1,18,903	
Howrah and Hooghly Hackney Carriage	5				.....		.....	
	35	35			.....		.....	
		1,17,249				61,590		
Total ...	.....				.....	94,082	2,00,002	

Net increase, Rs. 23,167.

569

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned Estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1876-76.	Regular estimate, 1876-77.
TRUSTS AND ENDOWMENTS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous—								
Pensions and Gratuities chargeable to Local Fund ...	.....		.....		.....		.....	
Fees for examining Candidates for Steam Boat Survey..	.....		.....		.....		508	
Pensions	12,150		.....		11,278		1,510	
Donations	1,981		.....		.....		.....	
Gratuities	.....		.....		1,776		10,012	
Miscellaneous and unforeseen charges	10,144		.....		144	13,198	63,831	
Fees for Commissioner on account of Steam Boiler* ..†	.....		.....		.....		240	
Sheriff's Fees	4,903	29,178	.....		.....		6,409	82,510
Public Works—								
Petty constructions and repairs	1,317	1,317	.....		890	890	.....	
Total ...	.....	1,06,082	.....		.....	81,911	1,98,447	

Net increase, Rs. 24,575.

* Transferred to Provincial Reserve Fund, *vide* Bengal Government order No. 4123-19847, of 23rd December 1876.

210

27!

BENGAL MUNICIPAL FUNDS.

ESTIMATES, 1877-78.

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN AND CHOWKEDARI FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Chowkeydary Fund under Act XX of 1856, or Act VI (B C) of 1870	.....		.....		.....		.....	
Opening Balance	.....		.....		.....	40,670	35,143	40,670*
Taxes, Rates, and Cesses	.....		.....		5,50,343		5,39,554	
Police	.....		.....		.....		424	
Miscellaneous Receipts	.....		.....		36,985		33,799	
Sundry Receipts	.....		.....		15,783		12,411	
Total ...	.....		.....			6,03,110	5,86,188	
Grand total ...	.....		.....		.....	6,43,780	6,21,331	40,670
Town Fund under Act VI of 1868	.....		.....		.....		.....	
Chowkeydary Fund under Act XX of 1856, or Act VI (B.C.) of 1870	.....		.....		.....		.....	
Total ...							.....	
Details of the above—								
II.—Taxes, Rates, and Cesses on Houses	.....		.....		.....		.....	
Tax on Houses	.....		.....		5,44,467		4,34,498	
Assessed Taxes—								
Chowkeydary Tax	.....		.....		.....		1,05,056	
Licenses—								
Tax on Animals and Conveyances	.....		.....		5,876		.....	
Tax on Trades and Professions	.....		.....		.....		.....	
III—Departmental Receipts	.....		.....		.....	5,50,343	5,39,554	
Police (Police Clothing)—								
Contributions for Clothing from Towns, &c.	.....		.....		.....		424	
IV—Miscellaneous Receipts—								
Ferry Tolls	.....		.....		19,447		18,307	
Rents—								
Rent of Bazars	.....		.....		5,684			
Rent of Municipal Land and Gardens	.....		.....		1,336		5,076	
							23,383	
						26,467		
Total ...	.....		.....		.....		23,383	

* Balance of the Town and the Chowkeydary Funds to be transferred to Government of India in 1876-77 under Bengal Government order No. 317, dated 24th January 1877.

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN AND CHOWKEDARI FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT.								
Refunds	.....		.....		.....		11,125	
Police	.....		.....		2,72,771		2,57,564	
Education	.....		.....		8,185		6,740	
Medical	.....		.....		22,494		19,369	
Minor Establishment—								
General Management	.....		.....		83,187		78,806	
Miscellaneous Establishment	.....		.....		57,184		67,170	
Miscellaneous	.....		.....		29,215		.....	
Public Works	.....		.....		1,64,004		1,39,887	
Total ...	.....		.....		.....	6,37,040	5,80,661	
Closing Balance ...	.....		.....		.....	6,740	40,670	40,670
Grand total ...	.....		.....		.....	6,43,780	6,21,331	40,670
Town Fund under Act VI of 1868	.....		.....		.....		A4,77,029	
Chowkeydaree Fund under Act XX of 1856, or Act VI (B.C.) of 1870	.....		.....		.....		B1,03,632	
Municipal Fund under Act III (B.C.) of 1864	.....		.....		.....		C1,24,420	
Total ...	.....		.....		.....		7,05,081	
1—Refunds—								
Police	.....		.....		.....		11,125	
5—Police—								
District Executive Force—								
Inspectors and Sub-Inspectors	.....		.....		960		1,193	
Head Constables and Constables	.....		.....		2,46,625		2,46,177	
Clothing	.....		.....		6,450		5,155	
Reward to Informers...	.....		.....		.....		.....	
Rent of Thanas	.....		.....		.....		.....	
Contingencies	.....		.....		18,736		5,039	
						2,72,771	2,57,564	
6—Education, Government Schools—								
Middle	.....		.....				4,005	
Lower	.....		.....				2,683	
Girl	.....		.....		8,185		16	
Contingencies	.....		.....				36	
						8,185	6,740	

Bengal Estimate of Local Funds.

RECEIPTS.	Estimate, 1877-78.		Sanctioned estimate 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN AND CHOWKEEDARI FUNDS,—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cattle Trespass Fines—								
Fines on Stray Cattle or Pound Fees and Fines ...	.....		.....		3,310		1,966	
Miscellaneous Fees and Fines—								
Fees, fines, forfeitures, &c.	.....		.....		.....		1,237	
Fees on Processions	.....		.....		1,424		.....	
Process Fees—								
Municipal Fines	.....		.....		3,611		5,031	
Gambling Fines and Escheats	.....		.....		2,173		873	
Fines under Act II of 1866	.....		.....		.....		400	
						36,985	33,799	
Sundry Receipts—								
Miscellaneous	.....		.....		15,782		11,433	
Cash recoveries of previous year	.....		.....		.....		978	
						15,782	12,411	
Total ...	.....		.....		.....	6,03,110	5,86,188	

Net decrease, Rs. 6,03,110.

275

Bengal Estimate of Local Funds.

CHARGES.	Estimate, 1877-78.		Sanctioned estimate, 1877-78.		Estimate, 1876-77.		Actuals, 1875-76.	Regular estimate, 1876-77.
TOWN AND CHOWKEDARI FUNDS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Medical—								
Vaccination—								
Vaccinators	.....		.....		3,442		2,328	
Hospital and Dispensaries—								
Aid to Local Dispensaries	.....		.....		18,357		16,504	
Contingencies	.....		.....		695		537	
						22,494	19,369	
10—Minor Establishment—								
General Management—								
Proportion of Cost of Establishments	.....		.....		3,770		.....	
Establishment	.....		.....		66,677		61,729	
Contingencies	.....		.....		12,740		17,077	
						83,187	78,806	
Miscellaneous Establishments—								
Conservancy and Lighting Establishments	.....		.....		57,184	57,184	65,951	
Contingencies and Miscellaneous	.....		.....		.....		1,219	
							67,170	
12—Miscellaneous—								
Miscellaneous and Unforeseen Charges	.....		.....		.....		.....	
Miscellaneous	.....		.....		28,773			
Balances at the close of 1874-75	.....		.....		.....		.....	
Pensions and Gratuities	.....		.....		442			
						29,215		
14—Public Works—								
Original Works	.....		.....				12,668	
Repairs	.....		.....		1,64,004	1,64,004	65,042	
Petty Construction and Repairs	.....		.....				62,177	
							1,39,887	
Total ...	.....		.....		.....	6,37,040	5,80,661	

Net decrease, Rs. 6,37,040.

T. B. C.—Reg. No. 1779—20-2-77.

27b

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH FEBRUARY 1877.

RESOLUTION.

READ—

The estimates of receipts and expenditure of Local Funds for the year 1877-78, submitted by the Accountant-General with his endorsement No. 2735C, dated the 30th January 1877.

The estimates of the Bengal Local Funds may be divided into four parts :—

I. Local Funds.
II. Provincial Reserve Fund.
III. Trust Funds.
IV. Municipal Funds.

The precise signification of each of these four divisions is given in the Resolution of this Government, No. 491, dated 15th February 1877. The estimates of Part II, the Provincial Reserve Fund, have been separately reviewed in the Resolution of this Government, quoted above, and need not be further noticed here. The receipts and expenditure of Part IV have, in accordance with Government order No. 317, dated 24th January 1877, been transferred in 1876-77, from the accounts of the Bengal Government to the accounts of the Government of India, and the estimates under this head need not be reviewed here. The present Resolution will therefore deal with the estimates of Part I "Local Funds," and Part III "Trust Funds."

LOCAL FUNDS.

The following statement compares the Accountant-General's estimates of 1877-78 with the figures for previous years.

Funds.	Actuals, 1875-76.		Original estimate, 1876-77.		Regular estimate, 1876-77.		Original estimate, 1877-78.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. District Road Fund	75,40,728	57,22,953	28,73,000	28,74,731	.....	.....	31,78,000	31,97,683
2. District Road-Account	2,49,498	85,844	3,00,500	3,10,497	.....	.....	1,83,000	1,84,144
3. Zemindaree Dák Fund	2,24,555	2,34,212	2,44,878	2,54,932	.....	.....	2,59,444	2,68,107
4. Government Estates' Improvement Fund.	18,682	50,497	.....	.....	.....	.....	.....	.....
5. Assignment for improvement of Government Estates.	99,064	88,782	91,407	92,789	.....	.....	1,11,606	1,25,718
6. General management, Wards and Attached Estates.	52,685	52,957	54,550	39,831	.....	.....	61,938	42,522
7. Inland Labour Transport Fund	1,00,524	29,988	1,04,970	52,216	.....	.....	1,15,918	37,645
8. Cantonment Fund	34,170	37,302	40,643	42,365	.....	.....	42,085	40,455
9. Salt Reward Fund	8,916	6,067	11,760	8,099	.....	.....	10,502	6,932
10. Customs Confiscation Fund ...	9,789	6,449	1,090	4,744	.....	.....	.....	.....
11. Pooree Pilgrim Fund	11,614	10,325	15,820	16,411	.....	.....	12,970	17,673
12. Juggunath Road Fund	1,097	313	650	464	.....	.....	1,080	1,455
13. Encamping Ground Grazing ...	272	904	175	351	.....	.....	212	261
14. Town Improvement Fund ..	2,504	5,353	1,710	3,101	.....	.....	2,040	5,833
15. Balasore Port Fund	70,147	2,904	4,050	2,516	.....	.....	4,290	1,215
16. Chittagong Port Fund	23,209	67,869	34,150	52,524	.....	.....	33,050	27,401
17. Cuttack Port Fund (False Point)	.....	.....	.....	.....	.....	.....	12,100	12,361
18. Pooree Port Fund	.....	.....	.....	.....	.....	.....	700	700
19. Hospital Port Dues' Fund ...	41,464	41,758	41,000	17,123	.....	.....	41,464	41,835
20. Copying Fee Fund	37,560	40,044	48,460	41,083	.....	.....	.....	.....
21. Bazar Fund	170	600	600	604	.....	.....	.....	.....
22. Chyebassa Road Fund	495	160	.....	.....	.....	.....	.....	.....
	85,27,124	64,85,146	38,81,514	37,94,181	33,51,590	36,17,418	40,70,311	40,18,124
Opening and closing balances ...	−2,71,445	17,70,532	17,70,532	18,57,865	17,70,532	15,04,713	15,04,713	15,56,900
	82,55,678	82,55,678	56,52,046	56,52,046	51,22,121	51,22,131	55,75,024	55,75,024

From the foregoing statement it will be seen that the general financial result of all these funds is that the year 1875-76 closes with a balance of Rs. 17,70,530.

The abnormal receipts and expenditure under head of District Road Fund and District Road Account for the year 1875-76 are due to the large grants made to District Committees for carrying on relief works, and to the heavy sums spent by such Committees in connection with relief operations organised by them. As only these two heads of Local Funds have been disturbed by the famine figures, the statement annexed will show how these opening and closing balances stand for 1875-76:—

Receipts.	1875-76. Rs.	Disbursements.	1875-76. Rs.
Opening balance, District Road Fund and Account	—8,45,000	Charges of District Road Fund and Account	58,08,797(a)
Opening balance, other local funds ...	5,73,553	Charges of other local funds ...	6,76,350
Total ...	—2,71,447	Total ...	64,85,147
Receipts of District Road Fund and Account	77,90,227a	Closing balance, District Road Fund and Account	11,36,430
Receipts of other local funds ...	7,36,897	Closing balance, other local funds ...	6,34,100
Total ...	85,27,124	Total ...	17,70,530
Grand Total ...	82,55,677	Grand Total ...	82,55,677

(a.) Famine expenditure, 1875-76, Rs. 17,68,428.

The Supreme Government, in passing orders for the adjustment of the famine accounts of the Bengal Province, called for a particular report of the financial condition of such of the Local Funds of Bengal as had been appropriated for famine works, and upon the question whether these funds could properly be required to make any contributions towards the heavy expenditure incurred by the Imperial Government. The District Road Fund and the District Road Account were in fact the only Local Funds of which the income had been appropriated for famine relief works. His Excellency in Council did not wish in any case to make demands upon the funds of districts in which no famine relief expenditure took place, nor did the Supreme Government wish to embarrass the funds of the distressed districts themselves. But if the funds of these districts had the means of making any contribution to the general expenditure without too much embarrassment, the Government of India thought that they should certainly be required to do so to the best of their ability.

It has accordingly been decided that as on the 31st March 1876 there was on the whole a large unencumbered balance at credit of the Bengal District Road Funds, those balances might fairly be considered to be the result of contributions by the Government of Bengal from funds which, but for such contributions, would have remained in the Provincial Reserve, and so, under the general settlement of accounts, would have been applied in diminution of the liabilities of the Imperial revenues. The Supreme Government agreed with the Bengal Government in thinking that the proceeds of the District Road Cess could not legally be applied for the relief of the Imperial or Provincial treasuries from any part of the burden of the relief expenditure; but it was held that the whole of the balance at the credit of the District Road Funds on the 31st March 1876 might apparently have been so appropriated without transgressing this principle. It was therefore resolved to require the District Road Funds of Bengal to contribute in all Rs. 2,50,000 towards the relief expenditure; this sum to be immediately levied from the districts concerned in proportions decided by the Local Government, and to be credited to the Imperial Government.

Orders have been issued levying on the several recently distressed districts contributions amounting to 2½ lakhs, the amount of contributions being adjusted in the accounts of 1876-77.

Taking into account these famine contributions, the regular estimates of 1876-77 close with a credit balance of Rs. 15,80,467. With this sum, then, as the opening balance of the year 1877-78, the estimates for the coming year have been framed, and the estimated closing balance according to the statement above stands at Rs. 16,36,308. The general results so far appear satisfactory, and the detailed estimates submitted by the Accountant-General show that almost all the separate funds, with some few exceptions to be noticed presently, will have balances at their credit at the close of the year 1877-78.

Encamping Ground Grazing Fund.—Under this head the detailed budgets show the following figures :—

	Actuals, 1875-76.	Regular estimates, 1876-77.	Estimates, 1877-78.
	Rs.	Rs.	Rs.
Receipts	272	300	212
Opening balance	860	228	—172
	1,132	528	40
Expenditure	—904	700	261
Closing balance	228	—172	—221

It is clear from the results disclosed by the above figures, that this fund is insolvent, and that its liabilities are increasing. The Lieutenant-Governor therefore directs that the estimates of expenditure for 1877-78, be reduced from Rs. 261 to Rs. 40 only. The Accountant-General should at once advise the local authorities of the reductions now ordered.

Town Improvement Fund.—This fund is in a more unfavourable condition than the last, as will be seen from the following figures :—

	Actuals, 1875-76.	Regular estimates, 1876-77.	Estimates, 1877-78.
	Rs.	Rs.	Rs.
Receipts	2,504	2,500	2,040
Opening balance	764	—2,085	—5,185
	3,268	415	—3,145
Expenditure	5,363	5,600	5,833
Closing balance	2,095	—5,185	—8,978

The amount standing at debit of this fund according to the regular estimate of 1876-77 is Rs. 5,185, and in order to partially liquidate this debt, the Lieutenant-Governor desires that no expenditure may be incurred from the estimated revenues of the fund during 1877-78, but that the entire sum of receipts may be devoted towards repaying the comparatively large debit balance against this fund. The Accountant-General will be good enough to communicate these orders to the local authorities at Goalundo and Pooree, in which two places only it is believed that the Town Improvement Funds exist.

Copying Fee Fund.—The receipts and charges of this fund have been transferred from the head of Local Funds to Provincial Services, Registration, in 1876-77, and no estimates are given in the Local Funds budget for 1877-78. But the figures of previous years show the following results :—

	Actuals, 1875-76.
	Rs.
Receipts	37,560
Opening balance	—1,415
	36,145
Expenditure	40,044
Closing balance	—3,899

In a foot note in the detailed budget the Accountant-General has stated that the debit balance of Rs. 3,899 is to be written off in 1876-77. The Lieutenant-Governor observes that in a fund constituted like the Copying Fee Fund, it is not apparent how a debit balance has occurred. From the papers in this office it appears that the receipts of this fund were derived from fees paid

by parties obtaining copies of revenue records from District Collectorates, and the charges against the fund were incurred in paying extra writers for making copies of such records. It is clear, therefore, that the receipts and charges should balance, but as this does not seem to have been the case, the Accountant-General will be requested to favour the Lieutenant-Governor with an explanation of the cause of the deficit.

"*Bazar Fund*," "*Chyebassa Road Fund*," *and* "*Serai Fund*."—These funds have been closed, and their receipts and charges have been transferred to the local Municipalities and the District Road Cess Committees. It is understood that there are old surplus balances to the credit of these funds, amounting to Rs. 9,804, as per margin; and it will be considered whether these balances should not be transferred to the credit of Provincial Reserve.

	Rs.
Bazar Fund	8,708
Chyebassa Road Fund ...	656
Serai Fund	440
Total ...	9,804

"*Customs Confiscation Fund*."—The receipts and charges of this fund have been transferred to Imperial Revenues, to which they more properly belong, and the fund is closed.

Subject to the above remarks the estimates of Local Funds for 1877-78 will stand as follows:—

		Original Estimate, 1877-78.	
		Receipts.	Charges.
		Rs.	Rs.
1.	District Road Fund	31,78,000	31,97,683
2.	District Road Account	1.83,000	1,84,144
3.	Zemindaree Dak Fund	2,59,444	2,68,107
4.	Government Estates' Improvement Fund... ...	.....	.....
5.	Assignment for Improvement of Government Estates	1,11,608	1,25,718
6.	General management, Wards and Attached Estates ...	61,938	42,522
7.	Inland Labor Transport Fund	1,15,918	37,645
8.	Cantonment Fund	42,085	46,455
9.	Salt Reward Fund	10,502	6,932
10.	Pooree Pilgrim Fund	12,970	17,673
11.	Juggurnath Road Fund	1,080	1,455
12.	Encamping Ground Grazing Fund	212	40
13.	Town Improvement Fund	2,040	.....
14.	Balasore Port Fund	4,200	1,215
15.	Chittagong Port Fund	33,050	27,401
16.	Cuttack Port Fund (False Point)	12,100	12,361
17.	Pooree Port Fund	700	700
18.	Hospital Port Dues' Fund	41,464	41,835
		40,70,311	40,12,070
		15,04,713	15,62,950
	Opening and closing balances	55,75,024	55,75,024

Trust Funds.

There are 45 small funds under this head, and it does not seem necessary in the present Resolution to review each fund separately. Taken in the abstract, the estimates for 1877-78 show the following comparison with the figures for previous years—

	Actuals, 1875-76.	Original estimate, 1876-77.	Regular estimate, 1876-77.	Original estimate, 1877-78.
	Rs.	Rs.	Rs.	Rs.
Receipts	2,00,602	94,082	1,90,000	1,17,249
Opening balance...	51,098	53,253	53,253	35,253
	2,51,700	1,47,335	2,43,253	1,52,502
Charges	1,98,447	81,911	2,08,000	1,06 082
Closing balance	53,253	65,424	35,253	46,420

The Lieutenant-Governor accepts the Accountant-General's estimates.

ORDERED that copy of this Resolution and of the Estimates be submitted to the Government of India, Financial Department, and to the Accountant-General.

Also that copies as above be forwarded to the Judicial, Political, Revenue, and General Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 490.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 14th February 1877.

W. H.—Reg. No. 1778—19-2-77.

28

No. 79, dated Calcutta, the 11th January 1877.

From—COLMAN MACAULAY, ESQ., Acting Assistant Secretary to the Government of Bengal, Financial Department,

To—The Accountant-General.

I AM directed to call your attention to the subject of the Customs Confiscation Fund which appears as a separate Fund in the budget estimates of the Local Funds in Bengal. This Fund was established under section 229 of Act VI of 1863, which enacts: "The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a general fund, out of which it shall be lawful for the Chief Customs authority of the presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure shall have been made or any offence punished." The object of the Fund, it will be seen, was a special one—*i e.* the payment of rewards; but the Government of India has determined that the assets of the Fund should be credited to the Imperial Revenue, after compliance with the special purpose for which it was created. A copy of the correspondence* on the subject is herewith forwarded for your perusal.

* To Government of India, Financial Department, No. 991, dated 6th March 1872.
From Secretary, Board of Revenue, No. 116C., dated 2nd March 1872.
From Government of India, Financial Department, No. 2245, dated 23rd March 1872.
To Government of India, Financial Department, No. 1491, dated 3rd April 1872.
From Government of India, Financial Department, No. 3083, dated 30th April 1872.

2. Under these circumstances, I am to enquire whether it would not be desirable to remove this Fund from the category of Local Funds in Bengal, crediting all its receipts as Imperial Revenue in the Civil Estimates of 1877-78 now under submission to the Government of India, and making due provision in those estimates for any charges that may be estimated by the local authorities as necessary on account of the payment of rewards during the ensuing year.

W. H.—Reg. No. 299—15-1-77.

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No. 1084C, dated Calcutta, the 24th February 1877.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

IN reply to your letter No. 79, dated 11th ultimo, I have the honor to state that, in accordance with the views expressed in the letter from the Government of India, Financial Department, to the Government of Bengal, No. 2245, dated 23rd March 1872, it seems desirable that the "Customs Confiscation Fund" should be removed from the category of Local Funds, the receipts and charges being in future incorporated in Imperial Services' budget estimates and accounts.

2. On this arrangement being sanctioned by His Honor the Lieutenant-Governor, the balance in favour of the fund, which at the close of the year 1875-76 was Rs. 73,754, will be transferred to the head of "VI, Customs," and the necessary provision made in the Imperial Service regular estimate for 1876-77 and budget estimate for the ensuing year.

B. E.—Reg. No. 2640—8-3-77.

27

FINANCIAL DEPARTMENT.

FINANCE—No. 684.

CALCUTTA, THE 6TH MARCH 1877.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

WITH reference to your letter No. 1084C, dated 24th February 1877, I am directed to say that the Lieutenant-Governor concurs with you in thinking it desirable that the "Customs Confiscation Fund" should be removed from the category of local funds, and that its receipts and charges should in future be incorporated in the Imperial Services budget estimates and accounts. His Honor accordingly authorizes you to transfer to the head of "VI, Customs," the balance of Rs. 73,754 which stood at the credit of the fund at the close of the year 1875-76, and to make the necessary provision in the Imperial Service Regular Estimate for 1876-77. In accordance with this arrangement the necessary alterations have already been made in the budget estimates of the local funds for 1877-78.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 685.

COPY forwarded to the Secretary to the Board of Revenue for information.

No. 686.

COPY forwarded to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 6th March 1877.

W. H.—Reg. No. 2639—9-3-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 3869.

CALCUTTA, THE 6TH DECEMBER 1876.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL, BENGAL.

SIR,

YOU are doubtless aware that the Steam-boiler Fund, entered in the Trust Fund Accounts and Budgets, is established under Act VI (B.C.) of 1864, and that all charges connected with the work of inspection of steam-boilers are met from the assets of this fund. The law under which the Fund is established leaves to the discretion of the local Government the disposal of the fees and fines levied in accordance with the provisions of the Act. In this respect the provisions of Act VI (B.C.) of 1864 are precisely similar to those of the Indian Registration Act (Act VIII of 1871). Nevertheless, the Registration Department is one of the heads of the Provincial Service budget, whereas the Steam-boiler Fund is classified as a Trust Fund. The Lieutenant-Governor is inclined to think that this Fund should not be classified among Trust Funds, and His Honor would accordingly be glad to be favoured with your opinion as to whether there is any objection to its transfer to the Provincial Reserve head of the Local Fund Budgets and Accounts.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

B. E.—Reg. No. 11777—8-12-76.

290

291

No. 929C, dated Calcutta, the 18th December 1876.

From—H. A. Mangles, Esq., Accountant-General, Bengal,
To—The Offg. Secy. to the Govt. of Bengal, Financial Dept.

In reply to your letter No. 3869, dated 6th instant, I have the honor to observe that in the joint report of Mr. Bernard and myself on Local Funds, which was submitted to Government in July 1871, I, in opposition to Mr. Bernard, was of opinion that it was not desirable that the Steam-boiler Fund (and certain other funds*) should be separately maintained. I now therefore see no objection to the proposed transfer of that fund, on the grounds stated in your letter, to the "Provincial Reserve Fund," provided that a detailed head of "Steam-boiler (receipts and charges)" be opened on both sides of the account.

* Customs confiscations, Steam-boat survey Salt reward.

C. E. G.—Reg. No. 12550—28-12-76.

FINANCIAL DEPARTMENT.

FINANCE—No. 4123.

CALCUTTA, THE 23RD DECEMBER 1876.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

IN reply to your letter No. 929C., dated 18th December 1876, I am directed to say that the Lieutenant-Governor concurs with you in thinking that it is not desirable to maintain the Steam-boiler Fund under head of Trust Funds, and His Honor is therefore pleased to sanction the transfer of the Fund to the "Provincial Reserve Fund" from the beginning of the next financial year, on the understanding that a detailed head of "Steam-boiler receipts and charges" will be opened on both sides of the account.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 4124.

COPY forwarded to the Commissioner of Police, Calcutta, for information, and to the Judicial Department of this office.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 23rd December 1876.

C. E. G.—Reg. No. 12561—28-12-76.

294.

No. 3539. dated Calcutta, the 8th November 1876.

From—COLMAN MACAULAY, ESQ., Acting Assistant Secretary to the Government of Bengal, Financial Department,

To—The Accountant-General, Bengal.

IN the accounts and estimates of local funds for the past few years receipts and charges are entered under head of "Copying fee fund." The receipts under this head, it is presumed, accrue from the fees charged [under Board's rules, clause 1, section 6, Chapter XIII, and Board's Circular No. 2, of January 1875,] to every person obtaining authenticated copies of papers and documents from revenue courts in Bengal, and the expenditure under this head is incurred for the payments of copyists employed expressly for the purpose of making such copies.

2. I am now to invite your attention to the Comptroller-General's Circular, No. 199, dated the 6th April 1875, which prescribes, among other things, that *fees for copies* are to be credited to "Revenue record-room receipts" subordinate to the provincial major head of registration, and I am to inquire whether, under these circumstances, it is still necessary to keep a separate set of accounts under head of "Copying fee fund," or whether all transactions in connection with revenue record-rooms should now be entered in the provincial accounts and estimates under head of "Registration." The latter course is what appears to this office to be intended by the provisions in the Comptroller-General's circular above quoted, especially as all other receipts and charges connected with the revenue record-room are entered under head of Registration.

3. The favour of an early reply is requested.

D. E. J.—Reg. No 8810—16-11-76.

No. 885C., dated Calcutta, the 6th December 1876.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Govt. of Bengal, Financial Department.

IN reply to your letter No. 3539, dated 8th ultimo, I have to state that, under the circumstances therein mentioned, there is no necessity in my opinion for maintaining the "Copying Fee Fund" as a separate fund on the books of this office. The account of the fund may at once be closed with the sanction of Government, and the receipts from copying fees and payments therefrom entered in future like other revenue record-room receipts under the head of Registration.

2. In the event of this measure being carried out, I request that the following alterations may be made in the Registration Budget Estimate for 1877-78, forwarded to you on the 4th instant:—

Revenue record-room receipts increased from Rs. 25,000 to Rs. 67,000, and the total from Rs. 6,76,500 to Rs. 7,18,500.

Contingencies under revenue record-room charges from Rs. 5,000 to Rs. 47,000, the total of the same head from Rs. 15,000 to Rs. 57,000, and the total grant from Rs. 5,34,416 to Rs. 5,76,416.

C. E. G.—Reg. No. 12332—19-12-76.

No. 3945, dated Calcutta, the 8th December 1876.

From—COLMAN MACAULAY, ESQ., Acting Asst. Secy. to the Govt. of Bengal, Financial Department,

To—The Accountant-General.

IN reply to your letter No. 885C., dated 6th December 1876, I am directed to say that the Lieutenant-Governor concurs with you in thinking that there is no necessity for maintaining the "Copying Fee Fund" on the books of your office. The account of the fund should accordingly be at once closed, and the receipts from copying fees and payments therefrom entered in future like other revenue record-room receipts under the head of Registration in the Provincial Services Accounts and Estimates.

2. The necessary alterations consequent upon the adoption of the above procedure have been made in the Registration Budget Estimates for 1877-78, forwarded under copy of your endorsement No. 2401C., dated 4th instant.

No. 3946.

COPY forwarded to the Inspector-General of Registration for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 8th December 1876.

C. E. G.—Reg. No. 12333—19-12-76.

360

Circular No. 402, dated Calcutta, the 26th March 1877.

From—D. BARBOUR, ESQ., Offg. Accountant-General, Bengal,

To—The Collector of

THE Government of Bengal in Financial Department No. 3945, dated 8th December last, having ordered the abolition of the "Copying Fee Fund" and the transfer of all receipts and charges connected therewith to Provincial Services, I have the honor to request that, in supersession of my Circular No. 257, dated 18th December 1872, you will show these transactions in the Provincial Section of your account under registration

Copying fees.
Revenue Record searching fees.
Sale of Forms A and B.

Under the head, therefore, of Revenue Record-room receipts in your register of receipts on account of the Registration Department, there will be three separate columns for the receipts as per margin. The necessary alterations in A. G. B., Form No. 187, will be made on the next occasion on which the stock of forms may be replenished, but until then the correction should be made by hand.

The "Remuneration to Copyists" will now be charged in your register of payments on account of the Registration Department, while refunds of copying fees which were formerly charged to "Copying Fee Fund" will now be charged to 1, Refunds—Registration Refunds.

The column of Copying Fee Fund in your Local Fund Register of Receipts, A. G. B., Form No. 190, should be cancelled.

W. H.—Reg. No. 3634—9-4-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 107.

CALCUTTA, THE 12TH JANUARY 1877.

FROM H. J. REYNOLDS, ESQ.,

Offg. Secy. to the Govt. of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE.

SIR,

IT appears from a statement submitted by the Accountant-General, showing the receipts, charges, and closing balances of the Local Funds in Bengal for the year 1875-76, that there is a balance of Rs. 52,982 at the credit of the Salt Reward Fund, which was formed under section 40 of Act VII (B.C.) of 1864. This large balance is evidently the result of the excess of the annual receipts of the fund over its charges for the last five years, and it will, the Lieutenant-Governor believes, continue to accumulate in future, unless the surplus is disposed of by appropriating it to some other object.

2, The Lieutenant-Governor considers any balance of this fund at its credit at the end of the year might be usefully devoted to the general purposes of Government; but, before passing orders on the question, he would wish to know whether such a course would be recommended by the Board. His Honor would therefore be glad to be favored with an expression of opinion of the Member in charge on the point.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

C. E. G.—Reg. No. 279—15-1-77.

304

No. 114B., dated Fort William, the 14th February 1877.

From—W. H. GRIMLEY, ESQ., Offg. Secy. to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge the receipt of Government order No. 107, dated 12th ultimo, on the subject of the balance at the credit of the Salt Reward Fund, and in reply to state that the Board recommend that Rs. 5,000 be kept in hand at the beginning of each year for the payment of rewards and charges ordered and incurred at the end of the previous year. The remainder of the balance might with advantage be used by Government for other purposes.

C. E. G.—Reg. No. 2601—7-3-77.

FINANCIAL DEPARTMENT.

FINANCE—No. 671.

CALCUTTA, THE 5TH MARCH 1877.

FROM COLMAN MACAULAY, ESQ.,

Acting Asst. Secy. to the Govt. of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE,

SALT DEPARTMENT.

SIR,

WITH reference to your letter No. 114B, dated the 14th ultimo I am directed to inform you that the Lieutenant-Governor approves of th Board's proposal to keep in hand, out of the balance at the credit of the "Sal Reward Fund," Rs. 5,000 at the beginning of each year for the payment o rewards and charges ordered and incurred at the end of the previous yeai, and to devote the remainder to the general purposes of Government.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

No. 672.

COPY of the above, with copy of the Government order No. 107, dated the 12th January last, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Acting Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 5th March 1877.

C. E. G.—Reg. No. 2602—8-3-77.

308

No. 3483A, dated Fort William, the 16th December 1876.

From—Colonel J. E. T. Nicolls, R.E., Secy. to the Government of Bengal in the Public Works Department,

To—The Accountant-General, Bengal.

With reference to your letter No. 8980 of 7th instant, I am directed to forward the accompanying statement showing the probable receipts and expenditure from the Local Funds noted in the margin for the ensuing financial year (1877-78), and to state that the only items that will appear in the Local Fund budget of this department are those entered in the statement as "Public Works."

District Road Fund under Act X of 1871.
" Ditto under Resolution of 23rd February 1872.
Provincial Reserve Fund.
Chittagong Port Fund.

Abstract of the Public Works Budget Estimate showing the estimated Receipts and Expenditure from Local Funds during the year 1877-78.

Receipts.

	Amount. Rs.	Total. Rs.
District Road Fund under Act X of 1871.		
Taxes, Rates, and Cesses—		
Cess on lands	27,26,000	
" on mines and railways	4,000	
" on houses	1,00,000	
		28,30,000
Miscellaneous Receipts—		
Tolls on roads	50,000	
" on canals	7,000	
Net proceeds from ferries	2,80,000	
Fines	2,000	
Grants-in-aid from Provincial Reserve ...	.....	
Sales of produce and stores	4,000	
Sundry receipts	5,000	
		3,48,000
Total District Road Fund under Act X of 1871 ...	.....	31,78,000
District Road Fund under Resolution No. 1009 *of* 23*rd February* 1872.		
Taxes, Rates, and Cesses—		
One per cent. road cess	33,500	
		33,500
Miscellaneous Receipts—		
Tolls on roads	15,000	
" on canals	2,000	
Net proceeds from ferries...	50,000	
Fines	500	
Grants-in-aid from Provincial Reserve ...	80,000	
Sales of produce and stores	1,000	
Sundry receipts	1,000	
		1,49,500
Total District Road Fund under Resolution of 23rd February 1872	.....	1,83,000
Provincial Reserve—		
Tolls on canals	5,00,000	
" on rivers	2,30,000	
" on roads	10,000	
" on ferries	5,35,000*	
Strand Bank Fund	37,300	
Fees from staging bungalows	10,700	
Total Provincial Reserve ...	.....	13,23,000
Chittagong Port Fund	.....	27,500
Grand Total Local Funds ...	.....	47,11,500

* This represents the gross collections on all ferries in the province, exclusive of those made over to the municipalities.

310

EXPENDITURE.

	Amount.	Total.
	Rs.	Rs.
District Road Fund under Act X of 1871.		
General Management—		
Clerks and servants	1,50,000	
Stationery and printing	20,000	
Contingencies	5,000	
Establishment for collection of tolls on Roads ...	1,200	
Ditto ditto on Canals ...	300	
		1,76,500
Public Works	.....	30,01,500
Total District Road Fund under Act X of 1871 ...	.....	31,78,000
District Road Fund under Resolution No. 1009 *of* 23*rd February* 1872.		
General management—		
Clerks and servants	1,500	
Stationery and printing	500	
Contingencies	500	
Establishment for collection of tolls on Roads ...	600	
Ditto ditto on Canals ...	200	
		3,300
Public Works	.....	1,79,700
Total District Road Fund under Resolution of 23rd February 1872	.....	1,83,000
Provincial Reserve.		
Calcutta and Eastern Canals—		
Public Works	.....	5,00,000
Nuddea Rivers—		
Public Works	.....	1,20,000
Road tolls—		
Public Works	.....	625
Ferry tolls—		
General Management	1,45,500	
Public Works	23,750	
Net proceeds assigned District Committees ...	3,30,000	
		4,99,250
Strand Bank Fund—		
Public Works	.....	1,14,544
Staging Bungalows—		
Public Works	.....	23,850
Total Provincial Reserve ...	.....	12,58,269
Chittagong Port Fund—		
Public Works	.....	27,500
Grand Total Local Funds ...	.....	46,46,769

J. E. T. NICOLLS, *Col., R.E.,*

Secy. to the Govt. of Bengal, Public Works Dept.

CALCUTTA,

The 16*th December* 1876.

W. H.—Reg. No. 1391—9-2-77.

No. 365A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works Department (Local,—Accounts) under date the 28th April 1877.

Local Fund Public Works Annual Estimate, 1877-78.

Read again letter from this Department, No. 3483A, of 16th December 1876, to the Accountant-General of Bengal, forwarding an estimate showing the probable receipts and expenditure from the "District Road Fund," "Provincial Reserve Fund" and "Chittagong Port Fund" for the Financial year 1877-78.

Read Resolution of the Financial Department of this Government dated the 15th February 1877 on the Budget-Estimate submitted by the Accountant-General of Bengal, showing the receipts and expenditure from "Provincial Reserve Fund" for 1877-78.

Read letter from the Accountant-General of Bengal $\frac{C}{2801}$ of 12th February 1877, submitting a statement showing the details of expenditure on public works by Civil Officers from local funds which are not directly under the Public Works Department.

Read also the Budget-Estimate of this Government showing the Public Works Local Fund expenditure for the year 1877-78.

Remarks.—The allotment for public works for 1877-78 from the "Provincial Reserve Fund," as shown in the estimate forwarded to the Accountant-General of Bengal, has been reduced by the Financial Department's Resolution read above to the extent noted in the margin. The funds available for expenditure on local public works both by the Officers of this Department and by the Civil Officers are therefore as follow:—

	Rs.
Strand Bank Fund	65,000
Staging Bungalow Fund	8,850
Total ...	73,850

		Rs.
District Road Fund under Act X. of 1871		30,01,500
District Road Accounts under Resolution No. 1009 of 23rd February 1872		1,79,700
Town Improvement Fund		2,400
Darjeeling ditto ditto		3,975
Cantonment Fund		8,166
Assignment for improvement of Government Estates ...		48,069
Chittagong Port Fund		35,625
Pound Fund		21,247
Pooree Pilgrim ditto		10,500
Inland Labor Transport Fund		1,335
Zemindaree Dawk Fund		9,018
Circuit-house Fund		1,430
Prosonnonath Roy Fund		250
Juggernath Road Fund		836
Female Orphan Home Fund		380
Shah Bunwari Loll's Building and Serai Fund		600
Chupra Hospital Fund		60
Provincial Reserve Fund—	Rs.	
Toll collections on Calcutta and Eastern Canals ...	5,00,000	
Ditto on Nuddea Rivers	1,20,000	
Strand Bank Fund	49,544	
Staging Bungalow Fund	15,000	
Ferry tolls on Provincial Roads	23,750	
Tolls on Provincial Roads...	625	
		7,08,919
Total ...		40,34,004

2. The Public Works Budget-Estimate of Local Funds expenditure for 1877-78 is prepared for the above amount, and in the form prescribed by the recent orders of the Government of India, Public Works Department.

3. The above total of Rs. 40,34,004 is divided under the following Budget heads :—

	Rs.
Original Works	9,48,729
Repairs	21,92,504
Establishments	7,93,297
Tools and Plant	99,474
Total ...	40,34,004

ORIGINAL WORKS.

The grant for Original Works is sub-divided into—

	Rs.
Civil Buildings	...
Communications	8,93,556
Miscellaneous Public Improvements...	55,173
Total ...	9,48,729

This sum is again distributed between the Public Works and Civil Officers as follows :—

	By Public Works Officers.	By Civil Officers.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	...	...	...
Communications	3,79,984	5,13,572	5,93,556
Miscellaneous Public Improvements ...	15,000	40,173	55,173
Total ...	3,94,984	5,53,745	9,48,729

5. The proposed expenditure by Public Works Officers under the head of "Communications" consists of district works to be carried out by the agency of the Public Works Department, and of the re-construction of Suspension Bridges over the Tolly's Nullah at Gurreah, and over the Circular and Eastern Canals at Chitpore, Dum-Dum and Entally; and in the improvement of the Circular Canals and the construction of new Towpath and Rustic bridges from Bamunghatta *viâ* Samookpotta to Gurreah along the Tolly's Nullah.

6. The estimated expenditure of Rs. 15,000 by Public Works Officers under the head "Miscellaneous Public Improvements" is entirely for works to be carried out from the "Chittagong Port Fund."

REPAIRS.

6. The total estimated expenditure under "Repairs" amounts to Rs. 21,92,504. This sum is sub-divided into—

	Rs.
Civil Buildings	2,290
Communications	21,09,668
Miscellaneous Public Improvements	80,546
Total ...	21,92,504

which again is distributed as follows :—

	By Public Works Officers.	By Civil Officers.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	...	2,290	2,290
Communications	5,44,300	15,65,368	21,09,668
Miscellaneous Public Improvements ...	25,000	55,546	80,546
Total ...	5,69,300	16,23,204	21,92,504

7. Under the head "Communications" the estimated expenditure by Public Works Officers consists principally of the maintenance of Circular and Eastern Canals, Nuddea Rivers, Ferries, Toll-houses, Staging Bungalows and Strand Bank Road from Chandpal Ghât to Hastings Bridge, and also of the

maintenance of district roads; and under "Miscellaneous Public Improvements" in that of the Eden Gardens and Maidan conservancy, and also of Chittagong Port works.

8. The entries regarding the District Road Fund and District Road Accounts in Parts I. and II. of the Budget-Estimate being for financial purposes, District Officers and Committees and those concerned in district works should bear in mind that these entries do not affect them, as their operations can only be carried on in accordance with the Budget-Estimates prepared under Act X. of 1871 (B. C.) by which alone they are to be guided.

ESTABLISHMENTS.

9. As regards the funds included in the "Provincial Reserve" under Public Works Officers, the charges for establishment in the case of those works on which the services of Public Works Officers are wholly employed are the actual cost of the establishments employed, in other cases these charges have been calculated at 25 per cent on the total expenditure on works, and the whole charge under this head forms a contribution towards the expense of the Provincial establishments, and has been thus shown in the estimate for Provincial Works of this Government for the year 1877-78.

10. The total estimated charge for establishment under the Road Cess Fund of Act X. of 1871, and the District Road Fund, amounts to Rs. 5,96,612, of which Rs. 81,342 is entered as the value of the services rendered by Officers of the Public Works Department to several District Road Committees.

11. The estimated cost of establishment on works and repairs by Civil Officers amount to Rs. 5,15,270 or 25 per cent on the total estimated amount to be expended by Civil Officers.

TOOLS AND PLANT.

12. This head calls for no special remarks.

13. The estimated expenditure on Public Works from Municipal Funds in 1877-78 not having been intimated to this Department by the Accountant-General of Bengal, such expenditure is not shown in the Public Works Local Fund Budget-Estimate of this Government.

ORDER.—Ordered that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to all Commissioners of Divisions, and to all Superintending Engineers of Circles in Bengal for information and guidance.

Ordered also that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the Examiner of Public Works Accounts in Bengal, and to the Acconntant-General, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the Judicial, General and Revenue Departments of this Government for information.

Ordered also that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the Financial Department of this Government for information.

Ordered also that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the Joint Secretary to this Department in the Irrigation Branch for information.

Ordered also that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the Government of India, Public Works Department, for information.

By Order of the Lieutenant-Governor of Bengal.

J. E. T. NICOLLS, *Major-Genl., R. E.,*

Secretary to the Government of Bengal
in the Public Works Department.

3.14

315

PUBLIC WORKS DEPARTMENT.

LOCAL FUND BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1877-78.

CALCUTTA,
The 28th April 1877.

J. E. T. NICOLLS, Major-Genl., R. E.,
Secy. to Govt. of Bengal, P. W. D.

CONTENTS.

	Page.
Budget-Estimate of Expenditure from Local Funds	1 to 3
Details of Budget-Estimate of Expenditure—	
Part I.—Detail of Estimate for Original Works	4 to 13
„ II.— Ditto for Repairs	14 to 31
„ III.— Ditto for Establishment	32
„ IV.— Ditto for Tools and Plant	33

BENGAL PROVINCE.

BUDGET-ESTIMATE OF EXPENDITURE FROM LOCAL FUNDS ON PUBLIC WORKS IN THE PROVINCE OF BENGAL FOR THE YEAR 1877-78.

ABSTRACT OF THE ESTIMATED CHARGES FROM LOCAL FUNDS ON PUBLIC WORKS IN THE YEAR FROM 1ST APRIL 1877 TO 31ST MARCH 1878.

	Reference to detailed estimate	By Public Works Officers.		By Civil Officers.		Total.	
		Budget-Estimate, 1877-78.	Budget-Estimate, 1876-77.	Budget-Estimate, 1877-78.	Budget-Estimate, 1876-77.	Budget-Estimate, 1877-78.	Budget-Estimate, 1876-77.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—							
Civil Buildings ..	...	...	...	...	1,100	...	1,100
Communications ..	8 & 9	3,79,984	4,36,350	5,13,572	4,69,105	8,93,556	9,05,455
Miscellaneous Public Improvements ..	12 & 13	15,000	29,000	40,173	13,297	55,173	42,297
Total ..	...	3,94,984	4,65,350	5,53,745	4,83,502	9,48,729	9,48,852
REPAIRS—							
Civil Buildings ..	15	...	...	2,290	1,453	2,290	1,453
Communications ..	24	5,44,300	8,26,685	15,65,368	11,81,222	21,09,668	20,07,907
Miscellaneous Public Improvements ..	31	25,000	25,000	55,546	39,240	80,546	64,240
Total ..	...	5,69,300	8,51,685	16,23,204	12,21,915	21,92,504	20,73,600
TOTAL WORKS AND REPAIRS							
Civil Buildings ..	...	...	...	2,290	2,553	2,290	2,553
Communications ..	...	9,24,284	12,63,035	20,78,940	16,50,327	30,03,224	29,13,362
Miscellaneous Public Improvements ..	...	40,000	54,000	95,719	52,537	1,35,719	1,06,537
Total ..	...	9,64,284	13,17,035	21,76,949	17,05,417	31,41,233	30,22,452
Establishment ..	32	2,77,527	4,16,001	5,15,770	2,83,014	7,93,297	6,99,015
Tools and Plant ..	33	35,850	19,200	63,624	29,200	99,474	48,400
GRAND TOTAL ..	...	12,77,661	17,52,236	27,56,343	20,17,631	40,34,004	37,69,867

BUDGET-ESTIMATE OF EXPENDITURE FROM LOCAL FUNDS ON PUBLIC WORKS

ABSTRACT OF GRANTS

	Reference to detailed estimate.	Funds to which the Grants								
		District Road Fund under Act X of 1871.	District Road Accounts under Resolution of 23rd February 1872.	Town Improvement Fund.	Darjeeling Improvement Fund.	Cantonment Fund.	Assignment for Improvement of Government Estates.	Chittagong Port Fund.	Pound Fund.	Pooree Pilgrim Fund.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Public Works Officers—										
Original Works—										
Civil Buildings		...	...	...	...	...	...	...	...	...
Communications		1,16,200	30,000	...	...	...	...	...	...	...
Miscellaneous Public Improvements ...		...	...	...	...	...	...	15,000	...	...
Total ...		1,16,200	30,000	...	...	...	...	15,000	...	...
Repairs—										
Civil Buildings		...	...	...	...	...	...	...	...	...
Communications		2,81,200	32,500	...	...	...	...	...	...	...
Miscellaneous Public Improvements ...		...	...	...	...	...	...	7,000	...	...
Total ...		2,81,200	32,500	...	...	...	...	7,000	...	...
Total Works and Repairs		3,97,400	62,500	...	...	...	...	22,000	...	...
Establishment		70,288	11,054	...	...	...	...	5,500	...	...
Tools and Plant		...	...	...	...	...	...	...	...	...
Total Public Works Officers ...		4,67,688	73,554	...	...	...	...	27,500	...	...
By Civil Officers—										
Original Works—										
Civil Buildings		...	...	...	...	...	...	...	...	...
Communications		4,83,800	19,700	...	...	1,100	5,911	...	...	...
Miscellaneous Public Improvements ...		...	...	2,000	3,975	2,100	11,303	7,000	5,160	8,000
Total ...		4,83,800	19,700	2,000	3,975	3,200	17,214	7,000	5,160	8,000
Repairs—										
Civil Buildings		...	...	...	...	300	...	...	...	...
Communications		14,95,226	62,338	...	...	1,030	297	...	...	...
Miscellaneous Public Improvements ...		...	...	400	...	3,636	30,558	1,125	16,087	2,000
Total ...		14,95,226	62,338	400	...	4,966	30,855	1,125	16,087	2,000
Total Works and Repairs		19,79,026	82,038	2,400	3,975	8,166	48,069	8,125	21,247	10,000
Establishment		4,94,756	20,514	...	...	...	...	...	...	500
Tools and Plant		60,030	3,594	...	...	...	...	...	...	...
Total by Civil Officers ...		25,33,812	1,06,146	2,400	3,975	8,166	48,069	8,125	21,247	10,500
Grand Total by Civil and Public Works Officers—										
Original Works—										
Civil Buildings		...	...	...	...	...	...	...	...	...
Communications		6,00,000	49,700	...	...	1,100	5,911	...	...	...
Miscellaneous Public Improvements ...		...	...	2,000	3,975	2,100	11,303	22,000	5,160	8,000
Total ...		6,00,000	49,700	2,000	3,975	3,200	17,214	22,000	5,160	8,000
Repairs—										
Civil Buildings		...	...	...	...	300	...	...	...	...
Communications		17,76,426	94,838	...	...	1,030	297	...	...	...
Miscellaneous Public Improvements ...		...	...	400	...	3,636	30,558	8,125	16,087	2,000
Total ...		17,76,426	94,838	400	...	4,966	30,855	8,125	16,087	2,000
Total Works and Repairs		23,76,426	1,44,538	2,400	3,975	8,166	48,069	30,125	21,247	10,000
Establishment		5,65,044	31,568	...	...	...	...	5,500	...	500
Tools and Plant		60,030	3,594	...	...	...	...	...	...	...
Grand Total ...		30,01,500	1,79,700	2,400	3,975	8,166	48,069	35,625	21,247	10,500

PROVINCE.

IN BENGAL FOR THE YEAR FROM 1ST APRIL 1877 TO 31ST MARCH 1878.

ASSIGNED BY FUNDS.

FOR 1877-78 ARE CHARGEABLE.

Inland Labor Transport Fund.	Toll collection on Calcutta and Eastern Canals.	Toll collections on Nuddea Rivers.	Zemindaree Dawk Fund.	Circuit-house Fund.	Prossonno Nath Roy Fund.	Juggernath Road Fund.	Strand Bank Fund.	Staging Bungalow Fund.	Ferry Tolls on Provincial Roads.	Tolls on Provincial Road.	Female Orphan Home Fund.	Shah Bunwari Lall's Building and Semi Fund.	Chupra Hospital Fund.	Total 1877-78.	BUDGET-ESTIMATE OF 1876-77.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	2,33,784	...	...	...	...	...	...	...	...	...	...	...	...	3,79,984	4,36,350
...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,000	29,000
...	2,33,784	...	...	...	...	...	...	...	...	...	...	...	...	3,94,984	4,65,350
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	1,11,000	66,500	...	...	...	...	21,600	12,000	19,000	500	...	...	...	5,44,300	8,26,685
...	...	..	...	...	...	...	18,000	...	...	...	...	...	...	25,000	25,000
...	1,11,000	66,500	...	...	...	...	39,600	12,000	19,000	500	...	...	...	5,69,300	8,51,685
...	3,44,784	66,500	...	...	...	...	39,600	12,000	19,000	500	...	...	...	9,64,284	13,17,035
...	1,19,366	53,500	...	...	...	...	9,944	3,000	4,750	125	...	...	...	2,77,527	4,16,001
...	35,850	...	...	...	...	...	...	...	...	...	...	...	...	35,850	19,200
...	5,00,000	1,20,000	...	...	...	...	49,544	15,000	23,750	625	...	...	...	12,77,661	17,52,236
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,100
...	...	...	3,061	...	...	...	...	...	...	...	...	...	...	5,13,572	4,69,105
635	...	...	...	...	...	...	...	...	...	...	...	...	...	40,173	13,297
635	...	...	3,061	...	...	...	...	...	...	...	...	...	...	5,53,745	4,83,502
...	...	...	310	1,430	250	...	...	...	...	...	...	...	...	2,290	1,453
...	...	...	5,647	...	...	830	...	...	...	...	...	...	...	15,65,368	11,81,222
700	...	...	...	...	...	...	...	...	...	...	380	600	60	55,546	39,240
700	...	...	5,957	1,430	250	830	...	...	...	...	380	600	60	16,23,204	12,21,915
1,335	...	...	9,018	1,430	250	830	...	...	...	...	380	600	60	21,76,949	17,05,417
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,15,770	2,83,014
...	...	...	...	...	...	...	...	...	...	...	...	...	...	68,624	29,200
1,335	...	...	9,018	1,430	250	830	...	...	...	...	380	600	60	27,56,343	20,17,631
..	..	...	...	...	...	...	...	...	...	...	...	...	...	..	1,100
...	2,33,784	...	3,061	...	...	...	...	...	...	...	...	...	...	8,93,556	9,05,455
635	..	...	..	...	...	...	...	...	...	...	..	...	...	55,173	42,297
635	2,33,784	...	3,061	...	...	...	...	...	..	..	...	...	...	9,48,729	9,48,852
..	..	...	310	1,430	250	...	...	...	...	...	...	...	...	2,290	1,453
...	1,11,000	66,500	5,647	...	...	830	21,600	12,000	19,000	500	...	...	...	21,09,668	20,07,907
700	..	...	..	...	...	...	18,000	...	...	...	380	600	60	80,546	64,240
700	1,11,000	66,500	5,957	1,430	250	830	39,600	12,000	19,000	500	380	600	60	21,92,504	20,73,600
1,335	3,44,784	66,500	9,018	1,430	250	830	39,600	12,000	1 ,000	500	380	600	60	31,41,233	30,22,452
...	1,19,366	53,500	...	...	...	...	9,944	3,000	,750	125	...	...	...	7,93,297	6,99,015
..	35,850	...	...	...	...	...	...	...	...	...	...	...	...	99,474	48,400
1,335	5,00,000	1,20,000	9,018	1,430	250	830	49,544	15,000	23,750	625	380	600	60	40,34,004	37,69,867

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				COMMUNICATIONS.
Metalled and bridged Roads.	Presidency ..	Dum-Dum ..	1	Metalling road in the new site of the Sudder Bazaar .. .. ..
			2	Constructing three culverts .. ..
Raised, bridged and unmetalled Roads.	Burdwan ..	Midnapore ..	3	Ditto roads in Government Estates ..
	Chittagong ..	Noakholly ..	5	Ditto a road from Chaprasee Hat to the Ferry Ghat in Char Fakira ..
	Dinagepore ..	Bograh ..	5	Ditto roads in Government Estates ..
	Hazaribagh ..	Hazaribagh ..	6	Ditto ditto ..
District Roads ..	Burdwan ..	Burdwan ..	7	Roads and bridges in the Burdwan District .. .. ..
		Bankoora ..	8	Ditto ditto in the Bankoora ditto ..
		Beerbhoom ..	9	Ditto ditto in the Beerbhoom ditto ..
		Midnapore ..	10	Ditto ditto in the Midnapore ditto ..
		Hooghly and Howrah.	11	Ditto ditto in the Hooghly and Howrah Districts .. .. ..
	Presidency ..	24-Pergunnahs ..	12	Ditto ditto in the 24-Pergunnahs District..
		Nuddea ..	13	Ditto ditto in the Nuddea ditto ..
		Jessore ..	14	Ditto ditto in the Jessore ditto ..
	Nuddea Rivers ..	Moorshedabad ..	15	Ditto ditto in the Moorshedabad ditto ..
	Dinagepore ..	Dinagepore ..	16	Ditto ditto in the Dinagepore ditto ..
		Rajshahye ..	17	Ditto ditto in the Rajshahye ditto ..
		Rungpore ..	18	Ditto ditto in the Rungepore ditto ..
		Bograh ..	19	Ditto ditto in the Bograh ditto ..
		Pubna ..	20	Ditto ditto in the Pubna ditto ..
		Julpigoree ..	21	Ditto ditto in the Julpigoree ditto ..
	Dacca ..	Dacca ..	22	Ditto ditto in the Dacca ditto ..
		Furreedpore ..	23	Ditto ditto in the Furreedpore ditto ..
		Backergunge ..	24	Ditto ditto in the Backergunge ditto ..
		Mymensingh ..	25	Ditto ditto in the Mymensingh ditto ..
		Tipperah ..	26	Ditto ditto in the Tipperah ditto ..
	Chittagong ..	Chittagong ..	27	Ditto ditto in the Chittagong ditto ..
		Noakholly ..	28	Ditto ditto in the Noakholly ditto ..
	Patna ..	Patna ..	29	Ditto ditto in the Patna ditto ..
		Gya ..	30	Ditto ditto in the Gya ditto .. ..
		Shahabad ..	31	Ditto ditto in the Shahabad ditto ..
	Mozufferpore ..	Mozufferpore ..	32	Ditto ditto in the Moozufferpore ditto ..
		Durbhunga ..	33	Ditto ditto in the Durbhunga ditto ..
		Sarun ..	34	Ditto ditto in the Sarun ditto ..
		Chumparun ..	35	Ditto ditto in the Chumparun ditto ..
	Bhagalpur ..	Bhagalpur ..	36	Ditto ditto in the Bhagalpur ditto ..
		Monghyr ..	37	Ditto ditto in the Monghyr ditto ..
	Ganges and Darjeeling Road.	Maldah ..	38	Ditto ditto in the Maldah ditto ..
		Purneah ..	39	Ditto ditto in the Purneah ditto ..
				Carried over ..

PROVINCE.

I.

WORKS (LOCAL FUNDS) FOR THE YEAR 1877-78.

Amount of Estimate.	Outlay.		Grant, 1877-78.		Remarks and References.	Name of Fund to which grant for 1877-78 is debitable.	
	Actuals to end of 1875-76.	Probable during 1876-77.	For expenditure by P. W. Officers.	For expenditure by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
860	...	...	...	860	.....	Cantonment Fund.	
240	...	...	...	240	.....	Ditto.	
2,973	...	...	...	2,973	.....	Assignment for Improvement of Government Estates.	
1,500	...	...	...	1,500	.....	Ditto.	
360	...	...	...	360	.....	Ditto.	
1,034	...	...	...	1,034	.....	Ditto.	
9,400	...	...	...	9,400	.....	District Road Fund under Act X. of 1871.	
9,400	...	...	4,700	4,700	.....	Ditto.	
14,100	...	...	9,400	4,700	.....	Ditto.	
23,500	...	...	...	23,500	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
23,500	...	...	...	23,500	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
14,100	...	...	...	14,100	.....	Ditto.	
16,900	...	...	...	16,900	.....	Ditto.	
14,100	...	...	...	14,100	.....	Ditto.	
16,000	...	...	...	16,000	.....	Ditto.	
12,200	...	...	...	12,200	.....	Ditto.	
6,600	...	...	...	6,600	.....	Ditto.	
14,100	...	...	...	14,100	.....	Ditto.	
23,500	...	...	18,800	4,700	.....	Ditto.	
14,100	...	...	...	14,100	.....	Ditto.	
14,100	...	...	9,400	4,700	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
23,500	...	...	18,800	4,700	.....	Ditto.	
14,100	...	...	9,400	4,700	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
18,800	...	...	14,100	4,700	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
14,100	...	...	9,400	4,700	.....	Ditto.	
9,400	...	...	...	9,400	.....	Ditto.	
14,100	...	...	...	14,100	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
16,900	...	...	14,100	2,800	.....	Ditto.	
18,800	...	...	...	18,800	.....	Ditto.	
...	...	...	1,08,100	4,42,167			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Works.
				COMMUNICATIONS—continued.
				Brought forward ..
District Roads ..	Orissa ..	Cuttack ..	40	Roads and bridges in the Cuttack District
		Pooree ..	41	Ditto ditto in the Pooree ditto ..
		Balasore ..	42	Ditto ditto in the Balasore ditto ..
	Hazaribagh ..	Hazaribagh ..	43	Ditto ditto in the Hazaribagh ditto ..
		Manbhoom .	44	Ditto ditto in the Manbhoom ditto ..
		Lohardugga ..	45	Ditto ditto in the Lohardugga ditto ..
	Darjeeling ..	Darjeeling ..	46	Ditto ditto in the Darjeeling ditto ..
	Chittagong ..	Chittagong Hill Tracts.	47	Ditto ditto in the Chittagong Hill Tracts..
	Bhagalpur ..	Sonthal Pergunnahs.	48	Ditto ditto in the Sonthal Pergunnahs ..
	Hazaribagh ..	Lohardugga ..	49	Ditto ditto in the Lohardugga District ..
		Singhbhoom ..	50	Ditto ditto in the Singhbhoom ditto .
Navigable Canals.	Circular and Eastern Canals.	Chitpore ..	51	Constructing a new iron girder bridge in place of the present Suspension Bridge at Chitpore over the Circular Canals ..
		Gurreah ..	52	Ditto a new iron lattice girder bridge over Tolly's Nullah at Gurreah in place of the present Suspension Bridge ..
		Dum-Dum ..	53	Ditto an iron lattice girder bridge over the Circular Canals to re-place the present Dum-Dum Suspension Bridge ..
		Entally ..	54	Ditto a new bridge over Entally Canal to re-place Palmer's Bridge ..
		Tolly's Nullah ..	55	Ditto new tow-path and rustic bridges from Bamunghatta *viâ* Shamookpottah to Gurreah along Tolly's Nullah ..
		Circular Canal ..	56	Improving the Circular Canals ..
			57	Minor Works .. .. ..
Accommodation for Travellers.	Mozufferpore ..	Sarun ..	58	Constructing Dawk Runners' huts in the interior of the district .. ..
	Hazaribagh ..	Hazaribagh ..	59	Ditto ditto ..
		Manbhoom ..	60	Ditto ditto ..
		Lohardugga ..	61	Ditto ditto ..
	Chittagong ..	Chittagong ..	62	Ditto ditto ..
		Noakholly ..	63	Ditto ditto ..
				Carried over ..

PROVINCE.

I—continued.

WORKS (LOCAL FUNDS) FOR THE YEAR 1877-78—continued.

Amount of Estimate.	Outlay.		Grant, 1877-78.		Remarks and References.	Name of Fund to which grant for 1877-78 is debitable.	
	Actuals to end of 1875-76.	Probable during 1876-77.	For expenditure by P. W. Officers.	For expenditure by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	...	1,08,100	4,42,167			
14,100	...	...	...	14,100	.....	District Road Fund under Act X. of 1871.	
4,700	...	...	2,700	2,000	.....	Ditto.	
9,400	...	...	5,400	4,000	.....	Ditto.	
14,100	...	...	..	14,100	.....	Ditto.	
9,400	...	...	...	9,400	.....	Ditto.	
5,000	...	...	...	5,000	.....	Ditto.	
22,820	...	...	16,000	6,820	.....	District Road Account under Resolution of 23rd February 1872.	
8,150	...	...	5,000	3,150	.....	Ditto.	
6,520	...	...	4,000	2,520	.....	Ditto.	
4,060	...	...	...	4 060	.....	Ditto.	
8,150	...	...	5,000	3,150	.....	Ditto.	
43,792	...	...	43,792	...	Estimate not yet received ..	Toll Collection on Circular and Eastern Canals.	
41,616	...	...	41,616	...	Ditto ditto ..	Ditto.	
45,142	...	...	45,142	...	Ditto ditto ..	Ditto.	
5,000	...	...	5,000	...	Ditto ditto ..	Ditto.	
16,000	...	...	16,000	...	Ditto ditto ..	Ditto.	
...	...	...	77,234	...	Ditto ditto ..	Ditto.	
...	...	...	5,000	...	.....	Ditto.	
420	...	120	...	300	.....	Zemindaree Dawk Fund.	
200	...	...	...	200	.....	Ditto.	
165	...	...	...	165	.....	Ditto.	
30	...	...	...	30	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
120	...	...	...	120	.....	Ditto.	
...	...	...	3,79,984	5,11,382			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Works.
				COMMUNICATIONS.—concluded.
				Brought forward ..
Accommodation for Travellers.	Dinagepore ..	Pubna ..	64	Constructing Dawk Runners' huts in the interior of the district .. ..
		Soopgatcha ..	65	Ditto ditto ..
	Burdwan ..	Burdwan ..	66	Ditto ditto ..
		Hooghly ..	67	Ditto ditto ..
		Howrah ..	68	Ditta ditto ..
		Midnapore ..	69	Ditto ditto ..
	Patna ..	Patna ..	70	Ditto Dawk Runners' huts ..
		Shahabad ..	71	Ditto ditto ..
	Dacca ..	Dacca ..	72	Ditto ditto ..
		Mymensing ..	73	Ditto ditto ..
		Tipperah ..	74	Ditto ditto ..
	Bhagalpur ..	Doomka ..	75	Ditto ditto ..
	Mozufferpore ..	Chumparun ..	76	Ditto ditto ..
	Orissa ..	Pooree ..	77	Ditto ditto ..
	Presidency ..	Nuddea ..	78	Ditto ditto ..
Wells ..	Mozufferpore ..	Sarun ..	79	Excavating kutcha wells and temporary roadways .. .. ..
				Total COMMUNICATIONS ..
				MISCELLANEOUS PUBLIC IMPROVEMENT.
Town Buildings ..	Orissa ..	Pooree ..	80	Works in connection with the improvements of the Town .. ..
	Darjeeling ..	Darjeeling ..	81	Ditto ditto .. ..
	Chittagong ..	Chittagong ..	82	Constructing Bonded Ware-house ..
Markets ..	Ganges and Darjeeling Road.	Maldah ..	83	Ditto drains around the Bazar ..
	Orissa ..	Cuttack ..	84	Ditto drainage of the Pathan Bazar
Water-supply ..	Dinagepore ..	Rajshahye ..	85	Digging a tank .. ..
	Patna ..	Gya ..	86	Ditto a pucca well in Paharpore Bolora, Pergunnah Panchrookhi .. ..
Harbours and Navigation.	Chittagong ..	Chittagong ..	87	Making boulder facing for the Chittagong Port .. .. ..
			88	Making boulder bank and repairing timber revetment of the Port .. ..
				Carried over ..

PROVINCE.

I.—continued.

WORKS (LOCAL FUNDS) FOR THE YEAR 1877-78—continued.

Amount of Estimate.	Outlay.		Grant, 1877-78.		Remarks and References.	Name of Fund to which grant for 1877-78 is debitable.	
	Actuals to end of 1875-76.	Probable during 1876-77.	For expenditure by P. W. Officers.	For expenditure by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	...	3,79,984	5,11,382			
25	...	...	...	25	.....	Zemindaree Dawk Fund.	
25	...	...	...	25	.....	Ditto.	
50	...	...	...	50	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
190	...	...	...	190	.....	Ditto.	
250	...	...	...	250	.....	Ditto.	
200	...	...	...	200	.....	Ditto.	
50	...	...	...	50	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
6	...	...	...	6	.....	Ditto.	
300	...	...	...	300	.....	Ditto.	
200	...	...	...	200	.....	Ditto.	
200	...	...	...	200	.....	Ditto.	
50	...	...	...	50	.....	Ditto.	
400	...	...	...	400	.....	Ditto.	
44	...	...	...	44	.....	Assignment for Improvement of Government Estates.	
...	...	...	3,79,984	5,13,572			
2,000	...	...	...	2,000	.....	Town Improvement Fund.	
3,975	...	...	...	3,975	.....	Darjeeling Improvement Fund.	
10,000	...	...	5,000	...	Estimate not yet received ...	Chittagong Port Fund.	
50	...	...	...	50	.....	Assignment for Improvement of Government Estates.	
500	...	...	...	500	.....	Cantonment Fund.	
1,000	...	...	...	1,000	.....	Assignment for Improvement of Government Estates.	
77	...	...	...	77	.....	Ditto.	
2,000	...	...	...	2,000	.....	Chittagong Port Fund.	
5,000	...	...	...	5,000	.....	Ditto.	
...	...	...	5,000	14,602			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Works.
				MIS. PUB. IMPVTS.—continued.
				Brought forward ..
Light-houses ..	Chittagong ..	Kootubdeah and Norman's Point.	89	Placing a new light at Kootubdeah and removing the present light at Norman's Point .. .. ..
			90	Minor Works .. .. ..
Miscellaneous ..	Bhagalpur ..	Monghyr ..	91	Constructing pound sheds .. ..
		Doomka ..	92	Ditto ditto .. ..
	Dinagepore ..	Rajshahye ..	93	Ditto two ditto .. ..
		Dinagepore ..	94	Ditto pound sheds .. ..
		Rungpore ..	95	Ditto four ditto .. ..
		Pubna ..	96	Ditto pound sheds at Madpoor, Sonamookhi, Degacha and Goeta ..
		Bogra ..	97	Ditto six pound sheds .. ..
		Julpigoree ..	98	Ditto 10 ditto to be newly established ..
	Burdwan ..	Hooghly ..	99	Ditto one ditto .. .. ..
		Burdwan ..	100	Ditto pound sheds .. ..
		Midnapore ..	101	Ditto ditto .. .. ..
	Dacca ..	Tipperah ..	102	Ditto ditto .. .. ..
		Backergunge ..	103	Ditto ditto .. .. ..
		Furreedpore ..	104	Ditto ditto .. .. ..
	Orissa ..	Cuttack ..	105	Ditto ditto .. .. ..
		Banki ..	106	Ditto ditto .. .. ..
		Angul ..	107	Ditto ditto .. .. ..
		Poorce ..	108	Ditto ditto .. .. ..
	Presidency ..	Nuddea ..	109	Ditto ditto .. .. ..
		24-Pergunnahs ..	110	Ditto ditto .. .. ..
		Jessore ..	111	Ditto ditto .. .. ..
	Ganges and Darjeeling Road.	Maldah ..	112	Ditto ditto .. .. ..
	Nuddea Rivers ..	Moorshedabad ..	113	Ditto ditto .. .. ..
	Moozufferpore ..	Moozufferpore ..	114	Ditto ditto .. .. ..
		Chumparun ..	115	Ditto ditto .. .. ..
		Sarun ..	116	Ditto ditto .. .. ..
	Patna ..	Gya ..	117	Ditto ditto .. .. ..
		Shahabad ..	118	Ditto ditto .. .. ..
	Hazaribagh ..	Hazaribagh ..	119	Ditto ditto .. .. ..
	Chittagong ..	Chittagong ..	120	Ditto ditto in place of old ones ..
	Ganges and Darjeeling Road.	Maldah ..	121	Erecting boundary posts .. ..
	Dacca ..	Furreedpore ..	122	Ditto boundary pillars .. ..
	Bhagalpur ..	Monghyr ..	123	Works in connection with the improvement of Government Estates .. ..
		Doomka ..	124	Ditto ditto ..
	Ganges and Darjeeling Road.	Maldah ..	125	Ditto ditto ..
	Hazaribagh ..	Lohardugga ..	126	Ditto ditto ..
	Burdwan ..	Burdwan ..	127	Ditto ditto ..
				Carried over ..

PROVINCE.

I.—continued.

WORKS (LOCAL FUNDS) FOR THE YEAR 1877-78—continued.

Amount of Estimate.	Outlay.		Grant, 1877-78.		Remarks and References.	Name of Fund to which grant for 1877-78 is debitable.	
	Actuals to end of 1875-76.	Probable during 1876-77.	For expenditure by P. W. Officers.	For expenditure by Civil Officers.		Fund.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	...	5,000	14,602			
43,800	...	...	9,500	...	.....	Chittagong Port Fund.	
...	...	...	500	...	.....	Ditto.	
500	...	300	...	200	.....	Pound Fund.	
300	...	...	...	300	.....	Ditto.	
100	...	50	...	50	.....	Ditto.	
300	...	150	...	150	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
90	...	...	...	90	.....	Ditto.	
300	...	...	...	300	.....	Ditto.	
1,000	...	...	...	1,000	.....	Ditto.	
25	...	...	...	25	.....	Ditto.	
250	...	...	...	250	.....	Ditto.	
75	...	...	...	75	.....	Ditto.	
200	...	...	...	200	.....	Ditto.	
70	...	...	...	70	.....	Ditto.	
50	...	...	...	50	.....	Ditto.	
600	...	...	...	600	.....	Ditto.	
20	...	...	...	20	.....	Ditto.	
40	...	...	...	40	.....	Ditto.	
125	...	...	...	125	.....	Ditto.	
50	...	...	...	50	.....	Ditto.	
200	...	...	...	200	.....	Ditto.	
400	...	...	...	400	.....	...	
30	...	...	...	30	.....	Pound Fund.	
115	...	...	...	115	.....	Ditto.	
70	...	...	...	70	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
100	...	...	...	100	.....	Ditto.	
150	...	...	...	150	.....	Ditto.	
40	...	23	...	17	.....	Assignment for improvement of Government Estates.	
75	...	...	...	75	.....	Ditto.	
1,841	...	...	...	1,841	.....	Ditto.	
1,670	...	...	...	1,670	.....	Ditto.	
201	...	...	...	201	.....	Ditto.	
1,136	...	...	...	1,136	.....	Ditto.	
58	...	...	...	58	.....	Ditto.	
...	...	...	15,000	24,760			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL

Head of Classification.	Division.	Locality.	Item No.	Project and Works.
				MIS. PUB. IMPVTS.—concluded.
				Brought forward ..
Miscellaneous ..	Patna ..	Shahabad ..	128	Works in connection with the improvement of Government Estates ..
		Gya ..	129	Ditto ditto ..
	Presidency ..	24-Pergunnahs ..	130	Ditto ditto ..
	Orissa ..	Pooree ..	131	Constructing works in connection with the Pooree pilgrims .. ..
	Patna ..	Dinapore ..	132	Works in connection with the improvements of the Cantonment .. ..
	Sylhet ..	Cachar ..	133	Ditto ditto of the Inland Labor Transport Department .. .. ..
	Upper Assam ..	Sibsagore ..	134	Ditto ditto ..
	Lower ditto ..	Kamroop ..	135	Ditto ditto ..
				Total MIS. PUB. IMPTS. ..

ABSTRACT OF THE GRANTS

Civil Buildings	
Communications	
Miscellaneous Public Improvements	
Total ..	

PROVINCE.

I—concluded.

WORKS (LOCAL FUNDS) FOR THE YEAR 1877-78—concluded.

Amount of Estimate.	Outlay.		Grant, 1877-78.		Remarks and References.	Name of Fund to which grant for 1877-78 is debitable.	
	Actuals to end of 1875-76.	Probable during 1876-77.	For expenditure by P. W. Officers.	For expenditure by Civil Officers.		Funds.	Amount.
Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	...	15,000	24,760			
1,940	...	...	...	1,940	.....	Assignment for Improvement of Government Estates.	
232	...	...	...	232	.....	Ditto.	
3,006	...	...	...	3,006	.....	Ditto.	
8,000	...	...	...	8,000	.....	Pooree Pilgrim Fund.	
1,600	...	...	...	1,600	.....	Cantonment Fund.	
185	...	...	...	185	.....	Inland Labor Transport Fund.	
300	...	...	...	300	.....	Ditto.	
150	...	...	...	150	.....	Ditto.	
...	...	...	15,000	40,173			

PROVIDED ABOVE.

By Public Works Officers.	By Civil Officers.	Total.
Rs.	Rs.	Rs.
.....	.....	.....
3,79,984	5,13,572	8,93,556
15,000	40,173	55,173
3,94,984	5,53,745	9,48,729

BENGAL PROVINCE.

PART II.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Civil Buildings.	Rs.	Rs.	Rs.	Rs.		Rs.
Post Offices	Ganges and Darjeeling Road.	Maldah ..	To Post Office of Kharba District ..	...	10	...	...	Zemindaree Dawk Fund.	
			Ditto of Kaliaghate	...	10	...	...	Ditto.	
			Ditto of Gomashtapore ..	...	10	...	...	Ditto.	
			Ditto of Tulsibatty..	...	10	...	...	Ditto.	
			Ditto of Gozole ..	...	10	...	...	Ditto.	
			Ditto of Mamick Chak ..	...	10	...	...	Ditto.	
	Presidency	Jessore ..	Ditto to 13 District Post Office Houses	...	250	...	250	Ditto.	
Land Revenue Buildings.	Presidency	Jessore ..	To Circuit-house ..	...	30	...	50	Circuit-house Fund.	
		Nuddea ..	Ditto ..	...	15	...	15	Ditto.	
	Dinagepore	Julpigoree & Buxa.	Ditto ..	...	500	...	500	Ditto.	
		Rungpore	Ditto ..	...	100	...	100	Ditto.	
	Burdwan..	Burdwan..	Ditto ..	...	50	...	300	Ditto.	
		Midnapore	Ditto ..	...	50	...	50	Ditto.	
	Orissa ..	Pooree ..	Ditto ..	...	49	...	49	Ditto.	
	Dacca ..	Backergunge.	Ditto ..	...	90	...	90	Ditto.	
		Furreedpore	Ditto ..	...	56	...	25	Ditto.	
		Tipperah..	Ditto ..	...	100	...	30	Ditto.	
	Patna ..	Gya ..	Ditto ..	...	50	...	50	Ditto.	
		Shahabad	Ditto ..	...	90	...	90	Ditto.	
	Mozufferpore.	Chumparun	Ditto ..	...	80	...	90	Ditto.	
		Sarun ..	Ditto ..	...	150	...	200	Ditto.	
	Chittagong	Chittagong	Ditto ..	...	20	...	20	Ditto.	
Hospitals & Dispensaries.	Presidency	Dum-Dum	To Cholera & Small-pox Sheds ..	...	50	...	...	Cantonment Fund.	
	Dinagepore	Rajshahye	Dispensary at Bauleah	...	150	...	...	Prossonno Nath Roy Fund.	
			Ditto at Nattore ..	...	100	...	...	Ditto.	
			Carried over ..	...	2,040	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
				Rs.	Rs.	Rs.	Rs.		Rs.
			Civil Buildings—concluded.						
			Brought forward ..	...	2,040	...	...		
Miscellaneous.	Presidency	Dum-Dum	To public Latrines..	...	200	...	...	Cantonment Fund.	
			„ Conservancy Bullock and Pound Sheds ..	...	50	...	...	Ditto.	
			Total Civil Buildings.. ..	...	2,290				
			Communications.						
Metalled & bridged Roads.	Bhagalpur	Bhagalpur	To roads, bridges and drain in the Cantonment ..	...	100	...	250	Cantonment Fund.	
	Presidency	Dum-Dum	To bridges in the Cantonment Roads	...	100	...	...	Ditto.	
			To roads in the Sudder Bazar ..	...	600	...	885	Ditto.	
	Mozufferpore.	Segowlie .	To roads, bridges and drains, &c., in the Cantonment..	...	100	...	...	Ditto.	
	Dacca ..	Dacca ..	To roads in the Cantonment ..	...	30	...	30	Ditto.	
	Hazaribagh	Lohardugga.	Ditto ditto ..	...	100	...	100	Ditto.	
	Orissa ..	Pooree ..	To sheds and road side wells in the Juggurnath Road	...	750	...	...	Juggurnath Road Fund.	
		Cuttack ..	To sheds in the above road ..	...	80	...	69	Ditto.	
	3rd Calcutta.	Strand Road from Chandpal Ghat to Hastings' Bridge.	Collecting metal ..	10,000	...	12,000	...	Strand Bank Fund.	
			Spreading and consolidating ..	1,600	...	1,600	...	Ditto.	
			Maintenance ..	10,000	...	10,000	...	Ditto.	
			Carried over ..	21,600	1,860	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward..	21,000	1,860	...	...		
Accommodation for Travellers.	Dinagepore	Dinagepore	To Dawk Runners' huts ..	...	192	...	...	Zemindaree Dawk Fund.	
		Julpigoree	Ditto at Bada and Alipore lines ..	...	70	...	50	Ditto.	
			Ditto Julpigoree, Dabeegunge and Khyrantee ..	...	80	...		Ditto.	
		Rajshahye	To Dawk Offices and Runners' huts at Arranee ..	...	10	...	340	Ditto.	
			Ditto Waleah ..	...	10	...		Ditto.	
			Ditto Bandikhora ..	...	12	...		Ditto.	
			Ditto Bagmara ..	...	13	...		Ditto.	
			Ditto Charghaut ..	...	9	...		Ditto.	
			Ditto Durgapur ..	...	7	...		Ditto.	
			Ditto Godagaree ..	...	13	...		Ditto.	
			Ditto Mandah ..	...	12	...		Ditto.	
			Ditto Nowhatta ..	...	10	...		Ditto.	
			Ditto Nagore ..	...	12	...		Ditto.	
			Ditto Rajapore ..	...	12	...		Ditto.	
			Ditto Tanore ..	...	10	...		Ditto.	
			Ditto Johirpoor ..	...	10	...		Ditto.	
			Ditto Burrygong ..	...	10	...		Ditto.	
			Ditto Bandikhora line ..	...	30	...		Ditto.	
			Ditto Godagaree ditto ..	...	10	...		Ditto.	
			Ditto Monda ditto..	...	20	...		Ditto.	
			Ditto Nagore ditto	...	24	...		Ditto.	
			Ditto Burrygong ditto ..	...	10	...		Ditto.	
			Ditto Putteah ditto.	...	6	...		Ditto.	
		Pubna ..	To Dawk-houses at Atakulla ..	...	20	...	79	Ditto.	
			Ditto Arankolla ..	...	3	...		Ditto.	
			Ditto Tarash ..	...	4	...		Ditto.	
			Ditto Mowfur ..	...	5	...		Ditto.	
			Ditto B. Furreedpore	...	4	...		Ditto.	
			Ditto Pangashi ..	...	4	...		Ditto.	
			Ditto Berah ..	...	2	...		Ditto.	
			Ditto Namgatchee..	...	2	...		Ditto.	
			Ditto Sagharia ..	...	2	...		Ditto.	
			Ditto Rangalia ..	...	2	...		Ditto.	
			Ditto Santhia ..	...	4	...		Ditto.	
		Rungpore	To Dawk Runners' huts ..	...	200	...	...	Ditto.	
		Bogra ..	Ditto ditto ..	...	200	...	...	Ditto.	
	Bhagalpur	Bhagalpur	Ditto ditto ..	...	400	...	200	Ditto.	
		Monghyr	Ditto ditto .	...	200	...	200	Ditto.	
		Doomka..	Ditto ditto ..	...	50	...	...	Ditto.	
			Carried over ..	21,600	3,554	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Communications.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	21,600	3,554	...	...		
Accommodation for Travellers	Ganges and Darjeeling Road.	Maldah ..	To Dawk Runners' huts at Madhoghat line ..	...	5	...		Zemindaree Dawk Fund.	
			Ditto Umrittee ditto	...	5	...		Ditto.	
			Ditto Barral ditto ..	...	5	...		Ditto.	
			Ditto Gouripoor ditto.. ..	...	5	...	100	Ditto.	
			Ditto Beltolla ditto	...	5	...		Ditto.	
			Ditto Bhowanipoor ditto.. ..	...	5	...		Ditto.	
			Ditto Kansat ..	...	5	...		Ditto.	
			Ditto Balyadighi ..	...	5	...		Ditto.	
		Purneah..	Ditto Purneah ..	...	330	...	50	Ditto.	
	Nuddea Rivers.	Moorshedabad.	Ditto Harikurpur ..	...	11	...		Ditto.	
			Ditto Muddoopoor..	...	12	...		Ditto.	
			Ditto Boswana ..	...	12	...	40	Ditto.	
			Ditto Hazarpur ..	...	15	...		Ditto.	
			Ditto Ghunnee ..	...	10	...		Ditto.	
			Ditto Bhodaripura..	...	10	...		Ditto.	
			Ditto Gokaree ..	...	10	...		Ditto.	
	Burdwan	Beerbhoom	To Dawk Runners' huts ..	...	50	...	50	Ditto.	
		Bankoora	Ditto ditto	...	60	...	60	Ditto.	
		Howrah ..	Ditto ditto ..	..	45	...	80	Ditto.	
	Chittagong	Chittagong	Ditto and stages ..	...	200	...	180	Ditto.	
	Dacca ..	Dacca ..	Ditto ditto ..	...	50	...	...	Ditto.	
		Mymensingh.	Ditto ditto ..	...	300	...	300	Ditto.	
		Backergunge.	Ditto ditto ..	...	93	...	92	Ditto.	
		Tipperah..	Ditto ditto ..	...	200	...	200	Ditto.	
	Hazaribagh.	Lohardugga.	Ditto ditto ..	...	120	...	120	Ditto.	
	Mozufferpore.	Mozufferpore.	Ditto ditto ..	..	250	...	250	Ditto.	
		Chumparun.	Ditto ditto ..	...	50	...	200	Ditto.	
		Durbhunga	Ditto ditto	...	500	...	...	Ditto.	
	Patna ..	Patna ..	Ditto ditto ..	...	200	...	200	Ditto.	
		Gya ..	Ditto ditto ..	...	735	...	495	Ditto.	
		Shahabad	Ditto ditto ..	...	200	...	100	Ditto.	
	Orissa ..	Cuttack ..	Ditto ditto ..	...	150	...	...	Ditto.	
		Balasore ...	Ditto ditto ..	...	80	...	100	Ditto.	
		Poorce ..	Ditto ditto ..	...	100	...	150	Ditto.	
	Burdwan..	Orissa Trunk Road.	To Dawk Bungalow at Oolaberiah ..	350	...	100	...	Staging Bungalow Fund.	
			Carried over ..	21,950	7,387	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	21,950	7,387	...	...		
Accommodation for Travellers.	Burdwan..	Burrakur to Purulia Road.	To Dawk Bungalow at Burrakur ..	...	...	50	...	Staging Bungalow Fund.	
			To Sanitarium at ditto ..	1,250	...	150	...	Ditto.	
	Orissa ..	Orissa Trunk Road.	To Staging Bungalow at Midnapore.	200	...	200	...	Ditto.	
			Ditto at Jellasore and Barripoor ..	350	...	700	...	Ditto.	
			Ditto at Balasore ..	250	...	500	...	Ditto.	
			Ditto at Cuttack ..	200	...	350	...	Ditto.	
		Ganjam Road.	Ditto at Jenkia and Burkool ..	500	...	1,000	...	Ditto.	
		Road between Pooree and Cuttack.	Ditto at Pooree ..	200	...	500	...	Ditto.	
	Hazaribagh.	Grand Trunk Road.	Ditto at Topechanchy	410	...	200	...	Ditto.	
			Ditto at Doomree ..	410	...	300	...	Ditto.	
			Ditto at Bugodhar..	410	...	300	...	Ditto.	
			Ditto at Burhee ..	420	...	300	...	Ditto.	
		Girhidi and Doomree Road.	To Dawk Bungalow at Girhidi ..	480	...	300	...	Ditto.	
		Parisnath Hill Road.	Ditto at Parisnath Hill ..	620	...	400	...	Ditto.	
		Hazaribagh.	Ditto at Hazaribagh ..	200	...	...	...	Ditto.	
	Presidency.	Calcutta and Jessore Road.	To Staging Bungalow at Bongong ..	200	...	...	...	Ditto.	
			Ditto at Jessore ..	200	...	500	...	Ditto.	
	Dacca ..	Dacca ..	Ditto at Dacca ..	500	...	2,210	...	Ditto.	
		Goalundo..	Ditto at Goalundo..	50	...	50	...	Ditto.	
	Chittagong	Chittagong Trunk Road	Ditto at Chittagong	200	...	1,000	...	Ditto.	
			Ditto at Zerwargungo ..	200	...	...	...	Ditto.	
	Bhagalpur.	Muddapore	Ditto at Muddapore	200	...	50	...	Ditto.	
	Ganges and Darjeeling Road.	Ganges and Darjeeling Road.	Ditto at Caragolah, Purneah, Dingraghat Kissengunge, Titalya and Silligooree ..	1,000	...	3,000	...	Ditto.	
	Dinagepore.	Road from Julpigoree to Cooch Behar Frontier.	To Staging Bungalow at Julpigooree.	500	...	...	...	Ditto.	
			Carried over ..	30,900	7,387	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.		Rs.	Rs.
			Brought forward..	30,900	7,387	...	...		
Accommodation for Travellers.	Darjeeling	Darjeeling Hill Cart Road.	To Staging Bungalow at Kurseong ..	500	...	2,000	...	Staging Bungalows Fund.	
			Ditto at Choonbatty	500	...				
			Ditto at Punchkeela	500	...				
	Patna ..	Grand Trunk Road.	Ditto at Mohonea, Sasseram and Dehree	450	...	700	...	Ditto.	
		Patna and Gya Road.	Ditto at Nemanadowa	150	...	200	...	Ditto.	
		" ..	Ditto at Gya ..	150	...	150	...	Ditto.	
		" ..	Ditto at Jehanabad..	150	...	150	...	Ditto.	
		Grand Trunk Road.	Ditto at Sherghotty	150	...	150	...	Ditto.	
			Ditto at Baroon ..	150	...	150	...	Ditto.	
District Roads.	Burdwan..	Burdwan..	To roads and bridges, &c., in the Burdwan District ..	...	61,041	...	60,000	District Road Fund under Act x. of 1871.	
		Bankoora..	Ditto ditto in the Bankoora ditto ..	20,000	17,580	25,000	10,000	Ditto.	
		Beerbhoom	Ditto ditto in the Beerbhoom ditto ..	22,000	20,270	25,000	15,000	Ditto.	
		Midnapore	Ditto ditto in the Midnapore ditto ..	...	51,650	40,000	10,000	Ditto.	
		Hooghly & Howrah.	Ditto ditto in the Hooghly and Howrah ditto ..	...	56,350	...	55,000	Ditto.	
	Presidency	24-Pergunnahs.	Ditto ditto in the 24-Pergunnahs ditto..	...	61,040	...	60,000	Ditto.	
		Nuddea ..	Ditto ditto in the Nuddea ditto ..	...	56,350	...	55,000	Ditto.	
		Jessore ..	Ditto ditto in the Jessore ditto ..	...	56,350	...	55,000	Ditto.	
	Nuddea Rivers.	Moorshedabad.	Ditto ditto in the Moorshedabad ditto ..	...	42,270	...	40,000	Ditto.	
	Dinagepore	Dinagepore.	Ditto ditto in the Dinagepore ditto..	...	37,580	25,000	10,000	Ditto.	
			Carried over ..	75,600	4,67,868	...	...		

GOVERNMENT OF BENGAL.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	75,600	4,67,868	...	...		
District Roads.	Dinagepore	Rajshahye	To roads and bridges, &c., in the Rajshahye District ..	...	42,270	...	40,000	District Road Fund under Act X. of 1871.	
		Rungpore	Ditto ditto in the Rungpore ditto ..	...	37,580	25,000	10,000	Ditto.	
		Bogra ..	Ditto ditto in the Bogra ditto ..	...	37,580	25,000	10,000	Ditto.	
		Pubna ..	Ditto ditto in the Pubna ditto ..	...	32,890	20,000	...	Ditto.	
		Julpigoree	Ditto ditto in the Julpigoree ditto ..	...	26,325	...	...	Ditto.	
	Dacca ..	Dacca ..	Ditto ditto in the Dacca ditto ..	33,000	23,340	35,000	20,000	Ditto.	
		Furreedpore.	Ditto ditto in the Furreedpore ditto	...	61,040	20,000	40,000	Ditto.	
		Backergunge.	Ditto ditto in the Backergunge ditto	33,500	18,150	35,000	15,000	Ditto.	
		Mymensingh.	Ditto ditto in the Mymensingh ditto	...	61,040	15,000	45,000	Ditto.	
		Tipperah..	Ditto ditto in the Tipperah ditto ..	...	56,350	15,000	40,000	Ditto.	
	Chittagong	Chittagong	Ditto ditto in the Chitttagong District	33,500	18,150	35,000	15,000	Ditto.	
		Noakhally	Ditto ditto in the Noakholly ditto ..	24,000	27,650	25,000	25,000	Ditto.	
	Patna ..	Patna, ..	Ditto ditto in the Patna ditto ..	...	56,340	40,000	15,000	Ditto.	
		Gya ..	Ditto ditto in the Gya ditto ..	34,700	16,950	40,000	10,000	Ditto.	
	Shahabad..	Shahabad	Ditto ditto in the Shahabad ditto ..	...	56,340	...	55,000	Ditto.	
	Mozufferpore.	Mozufferpore.	Ditto ditto in the Mozufferpore ditto	29,500	17,460	35,000	10,000	Ditto.	
	Durbhunga	Durbhunga	Ditto ditto in the Durbhunga ditto	...	46,960	35,000	10,000	Ditte.	
	Sarun ..	Sarun ..	Ditto ditto in the Sarun ditto ..	...	56,340	50,000	5,000	Ditto.	
		Chumparun.	Ditto ditto in the Chumparun ditto..	...	56,340	10,000	45,000	Ditto.	
	Ganges & Darjeeling Road.	Purneah..	Ditto ditto in the Purneah ditto ..	...	42,270	...	40,000	Ditto.	
		Maldah ..	Ditto ditto in the Maldah ditto ..	20,000	17,580	25,000	10,000	Ditto.	
	Bhagalpur	Monghyr	Ditto ditto in the Monghyr ditto .	...	46,960	...	45,000	Ditto.	
		Bhagalpur	Ditto ditto in the Bhagalpur ditto ..	...	46,960	...	45,000	Ditto.	
	Orissa ..	Cuttack ..	Ditto ditto in the Cuttack ditto ..	...	32,890	...	30,000	Ditto.	
			Carried over ..	2,83,800	14,03,623	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward..	2,83,800	14,03,623	...	...		
District Roads.	Orissa ..	Pooree ..	To roads and bridges, &c., in the Pooree District ..	12,500	11,010	...	20,000	District Road Fund under Act X. of 1871.	
		Balasore..	Ditto ditto in the Balasore ditto ..	18,500	14,390	...	30,000	Ditto.	
	Hazaribagh	Hazaribagh	Ditto ditto in the Hazaribagh ditto..	...	28,200	...	25,000	Ditto.	
		Manbhoom	Ditto ditto in the Manbhoom ditto..	...	28,200	...	25,000	Ditto.	
		Lohardugga.	Ditto ditto in the Lohardugga ditto	...	17,190	...	...	Ditto.	
	Dinagepore	Pubna ..	To roads and bridges, &c., in the Pubna District ..	...	...	...	10,000	District Road Account under Resolution of 23rd February 1872.	
		Julpigoree.	Ditto ditto in the Julpigoree ditto ..	...	...	3,000	20,000	Ditto.	
	Darjeeling	Darjeeling	Ditto ditto in the Darjeeling ditto ..	7,500	13,918	8,000	15,000	Ditto.	
	Chittagong	Chittagong Hill Tracts	Ditto ditto in the Chittagong Hill Tracts ditto ..	4,000	14,970	5,000	15,000	Ditto.	
	Bhagalpur	Sonthal Pergunnahs	Ditto ditto in the Sonthal Pergunnahs ditto ..	9,000	9,970	10,000	10,000	Ditto.	
	Hazaribagh	Lohardugga	Ditto ditto in the Lohardugga ditto	...	12,450	...	25,000	Ditto.	
		Singbhoom	Ditto ditto in the Singboom ditto ..	12,000	11,030	...	25,000	Ditto.	
Village Roads.	Nuddea Rivers.	Moorshedabad.	To roads of Gorabazaar, Azimgunge, Azimnagore, Kotra and Mamgram ..	...	297	...	78	Assignment for Impvt. of Govt. Estates.	
			Carried over ..	3,47,300	15,65,248	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
	...		Brought forward ..	3,47,300	15,65,248	...	...		
Village Roads.	Dinagepore	Julpigoree	Clearing jungles on Alipore and Kyrantree Roads ..	...	120	...	...	Zemindaree Dawk Fund.	
Boat-bridges and Ferries.	Burdwan..	Orissa Trunk Road.	To maintenance of ferry boats ..	2,500	...	1,000	...	Ferry Tolls on Provincial Roads.	
		Midnapore and Raneegunge Road.	To ditto ditto ..	100	...	...	...	Ditto.	
	Hazaribagh	Road from Girhidi to Grand Trunk Road.	To maintenance of Burrakur Ferry ..	200	...	200	...	Ditto.	
		Hazaribagh and Ranchee Road	To ditto of Damooda Ferry ..	200	...	175	...	Ditto.	
	Presidency	Calcutta and Jessore Road.	To ditto of Gyghatta Boat-bridge ..	1,000	...	1,000	...	Ditto.	
	Ganges and Darjeeling Road.	Ganges and Darjeeling Road.	To ditto and establishment of Dingraghat Ferry over the Mahanuddy River ..	7,000	...	7,000	...	Ditto.	
	Gya ..	Grand Trunk Road.	To maintenance of passages on unbridged rivers— Rs. Sone Ferry.. 7,000 Botana ditto 700 Leelajan ditto 300	8,000	...	7,000	...	Ditto.	
River Improvements.	Nuddea Rivers.	Matabhanga River.	To sounding channels	300	...	300	...	Toll collections on Nuddea Rivers.	
			To removing wrecks, &c.	100	...	50	...	Ditto.	
		Jelinghee River.	Head and channel works ..	20,500	...	...	...	Ditto.	
			Sounding channels ..	400	...	200	...	Ditto.	
			Removing wrecks ..	200	...	50	...	Ditto.	
			Maintaining Toll Stations and Bungalows	200	...	1,200	...	Ditto.	
			Carried over ..	3,88,000	15,65,368	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Communications—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	3,88,000	15,65,368	...	...		
River Improvements.	Nuddea Rivers.	Bhagiruthee River.	Maintaining head works ..	10,000	...	10,000	...	Toll collections on Nuddea Rivers.	
			Ditto channel ditto.	30,000	...	23,000	...	Ditto.	
			Sounding channels.	4,800	...	4,400	...	Ditto.	
		Jungypore	Maintaining Toll-house ..	...	...	...	...	Ditto.	
Navigable Canals.	Circular and Eastern Canals.	Calcutta new canals (17 miles).	Maintaining channel and banks (17 miles) ..	6,000	...	5,000	...	Toll Collections on Circular & Eastern Canals.	
			Ditto tow-path (8 miles) ..	2,400	...	...	...	Ditto.	
			Ditto rustic bridges (10)	1,500	...	400	...	Ditto.	
			Maintaining Roads (12 miles)—						
			Collecting metal ..	16,000	...	20,000	...	Ditto.	
			Spreading new coating	4,000	...	4,000	...	Ditto.	
			Maintenance ..	3,000	...	3,000	...	Ditto.	
			Maintaining bridges (9 miles) ..	3,000	...	2,000	...	Ditto.	
			Ditto Toll Offices and Bungalows (8)	2,000	...	500	...	Ditto.	
		Tolly's Nullah (18 miles.)	Ditto channel and bank (18 miles) ..	5,000	...	4,000	...	Ditto.	
			Ditto bridges (7) ..	3,000	...	4,000	...	Ditto.	
			Ditto Toll Offices and Bungalows (3)	300	...	250	...	Ditto.	
		Eastern Canals, Kantatollah to Soorkhally (82 miles).	Ditto channel and banks (82 miles)..	2,000	...	3,000	...	Ditto.	
			Ditto tow-path (82 miles) ..	6,000	...	6,000	...	Ditto.	
			Ditto rustic bridges (268) ..	7,500	...	7,500	...	Ditto.	
			Ditto Bungalows (2)	200	...	150	...	Ditto.	
			Carried over ..	4,94,700	15,65,368	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Communications—concluded.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward..	4,94,700	15,65,368	...	...		
Navigable Canals.	Circular and Eastern Canals.	Eastern Canals, Soorkhally to Burrisal (95 miles).	Maintaining channel and banks (95 miles) ..	2,000	...	2,400	...	Toll collection on Circular and Eastern Canals.	
			Ditto tow-path (50 miles) ..	5,000	...	3,000	...	Ditto.	
			Ditto rustic bridges (187) ..	6,000	...	5,000	...	Ditto.	
			Ditto Bungalows (2) ..	100	...	100	...	Ditto.	
		Eastern Canals new boat route to the Mutlah River (56 miles)	Ditto channel and banks (56 miles)..	1,000	...	1,000	...	Ditto.	
		Steamer Route.	Clearing channel ..	2,500	...	2,500	...	Ditto.	
			Working two steam dredgers ..	32,500	...	32,000	...	Ditto.	
Toll-houses	Burdwan .	Grand Trunk Road.	To Toll-house and Out-offices at Burrakur ..	500	...	150	...	Tolls on Provincial Roads.	
			Total Commns. ..	5,44,300	15,65,368				
			Mis. Pub. Impts.						
Town Buildings.	Orissa ..	Pooree ..	To works of improvement of the Town ..	...	400	...	400	Town Improvement Fund.	
Water-supply.	Patna ..	Patna ..	To wells and embankments ..	...	269	...	226	Assignment for Improvement of Government Estates.	
	Hazaribagh.	Singhoom	To ditto and improvement of tanks.	...	266	...	798	Ditto.	
			Carried over ..	...	935	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Mis. Pub. Impts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	...	935	...	...		
Harbours and Navigation.	Chittagong	Chittagong	To thorough repairs, changing of the piles and renewing the wooden crane of the Port ..	...	1,000	...	...	Chittagong Port Fund.	
			To the Port Store-Godown, Toll-house and the Pilot Guard-house ..	...	125	...	...	Ditto.	
Light-houses.	Chittagong	Kootubdeah	Maintaining Light-house and its protective embankments ..	5,000	...	5,000	...	Ditto.	
		Norman's Point.	Ditto ditto ditto ..	2,000	...	2,000	...	Ditto.	
Miscellaneous.	3rd Calcutta.	Calcutta Maidan and Eden Gardens.	Maintaining Eden Gardens, Maidan Conservancy, and planting and maintaining trees on the Maidan, &c. ..	18,000	...	18,000	...	Strand Bank Fund.	
	Bhagalpur	Bhagalpur	To pound sheds ..	...	400	...	400	Pound Fund.	
		Monghyr.	Ditto ditto ..	...	100	...	100	Ditto.	
		Doomka ..	Ditto ditto ..	...	1,000	...	800	Ditto.	
	Ganges and Darjeeling Road.	Purneah ..	To 65 ditto ..	...	1,045	...	1,200	Ditto.	
			To the English Bazar pound ..	...	10	...	...	Ditto.	
			To the Bholahat pound ..	...	10	...	...	Ditto.	
			Carried over ..	25,000	4,625	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Mis Pub. Impvts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
	...	...	Brought forward ..	25,000	4,625	...	...		
Miscellaneous.	Ganges and Darjeeling Road.	Maldah ..	To Pound Shed at Kotwali ..	...	10	...		Pound Fund.	
	...	..	Ditto Gossyinpore..	...	10	...		Ditto.	
			Ditto Kallyachack	...	10	...		Ditto.	
			Ditto Jelaulpore ..	...	10	...		Ditto.	
			Ditto Gorgoribba..	...	10	...		Ditto.	
			Ditto Maniokchak..	...	10	...		Ditto.	
		...	Ditto Ariedanga ..	...	10	...		Ditto.	
			Ditto Charba ..	...	10	...		Ditto.	
			Ditto Tulsihatta ..	...	10	...		Ditto.	
			Ditto Chanchal ..	...	10	...		Ditto.	
			Ditto Maltipur ..	...	10	...	250	Ditto.	
			Ditto Gozole ..	...	10	...		Ditto.	
			Ditto Bamungola ..	...	10	...		Ditto.	
			Ditto Maldah ..	...	10	...		Ditto.	
			Ditto Moochia ..	...	10	...		Ditto.	
			Ditto Gomastapur..	...	10	...		Ditto.	
			Ditto Alumpur ..	...	10	...		Ditto.	
			Ditto Nabobgunge..	...	10	...		Ditto.	
			Ditto Anup Nagar..	...	10	...		Ditto.	
			Ditto Shabgunge ..	...	10	...		Ditto.	
			Ditto Ramchandrapur	...	10	...		Ditto.	
			Ditto Radhakantpur	...	10	...		Ditto.	
			Ditto Narainpore ..	...	10	...		Ditto.	
	Chittagong	Chittagong	To Pound Sheds ..	...	90	...	850	Ditto.	
			Ditto ..	...	250	...			
		Noakholly	Ditto ..	...	200	...	150	Ditto.	
	Dinagepore	Rajshahye	To ditto at Bauleah	...	10	...		Ditto.	
			Ditto Nabobgunge..	...	11	...		Ditto.	
			Ditto Nowhatta ..	...	5	...		Ditto.	
			Ditto Belmarya ..	...	5	...		Ditto.	
			Ditto Araned ..	...	4	...		Ditto.	
			Ditto Waleah ..	...	8	...		Ditto.	
			Ditto Rajapore ..	...	7	...		Ditto.	
			Ditto Pooteah ..	...	9	...		Ditto.	
			Ditto Charghat ..	...	10	...		Ditto.	
			Ditto Bandikhorra..	...	7	...	240	Ditto.	
			Ditto Bolihar ..	...	6	...		Ditto.	
			Ditto Baugmara ..	...	6	...		Ditto.	
			Ditto Mondah ..	...	7	...		Ditto.	
			Ditto Tanore ..	...	7	...		Ditto.	
			Ditto Chak Rohomah ..	...	5	...		Ditto.	
			Ditto Godagaree ..	...	12	...		Ditto.	
			Ditto Raneenuggore	...	10	...		Ditto.	
			Ditto Beenodepur ..	...	10	...		Ditto.	
			Carried ..	25,000	5,534	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Mis. Pub. Impvts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	25,000	5,534	...	...		
Miscellaneous.	Dinagepore	Rajshahye	To Pound Shed at Nattore ..	...	5	...	See preceding page.	Pound Fund.	
			Ditto Halsha ..	...	5	...		Ditto.	
			Ditto Hepania ..	..	6	...		Ditto.	
			Ditto Malancha ..	...	4	...		Ditto.	
			Ditto Burrygong ..	...	6	...		Ditto.	
			Ditto Singrah .	...	9	...		Ditto.	
			Ditto Lalore ..	...	5	...		Ditto.	
			Ditto Nagore ..	...	4	...		Ditto.	
			Ditto Pakurya ..	...	5	...		Ditto.	
			Ditto Kurruchnaria	...	4	...		Ditto.	
			Ditto Kalam ..	...	3	...		Ditto.	
			Ditto Tagacha ..	...	5	...		Ditto.	
		Dinagepore	Ditto Dinagepore ..	...	100	...	150	Ditto.	
		Bogra ..	Ditto 11 pound sheds ..	...	220	...	100	Ditto.	
		Rungpore	Ditto Nisbutgunge, Rungpore, Darwani, Kumargunge, Olipore, Dimla, Nagessari, Ohomgunge, Rohumarichur, Fornabadi, Dhopkoolloghat, Bogdogra, Bhowanigunge, Chilmari, Gobindgunge, Polashbadi, Gybandha, Satadhoorchur and Kumargunge ..	...	200	...	125	Ditto.	
	Dinagepore	Pubna ..	To Pound Shed at Pubna ..	...	10	...	373	Ditto.	
			Ditto Reserve ..	...	10	...		Ditto.	
			Ditto Goalbaree ..	...	10	...		Ditto.	
			Ditto Orankola ..	...	10	...		Ditto.	
			Ditto Lakhikunda ..	...	10	...		Ditto.	
			Ditto Chatmahar ..	...	10	...		Ditto.	
			Ditto Astominsha ..	...	10	...		Ditto.	
			Ditto Atankola ..	...	10	...		Ditto.	
			Ditto B. Furreedpore	...	10	...		Ditto.	
			Ditto Handyal ..	...	10	...		Ditto.	
			Ditto Doolye ..	...	10	...		Ditto.	
			Ditto Bongram ..	...	10	...		Ditto.	
			Ditto Sujo Nagar ..	...	10	...		Ditto.	
			Ditto Tantiband ..	...	10	...		Ditto.	
			Ditto Khettapara ..	...	10	...		Ditto.	
			Ditto Mothora ..	...	10	...		Ditto.	
			Ditto Masoomdia ..	...	10	...		Ditto.	
			Ditto Kortolla ..	...	10	...		Ditto.	
			Ditto Madda ..	...	10	...		Ditto.	
			Carried over ..	25,000	6,305	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount
			Mis. Pub. Impvts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	25,000	6,305	...	...		
Miscellaneous.	Dinagepore.	Pubna ..	To Pound Sheds at Bera ..	...	10	...	See preceding page.	Pound Fund.	
			Ditto Bherakhola ..	...	10	...		Ditto.	
			Ditto Omarpore ..	...	10	...		Ditto.	
			Ditto Serajgunge ..	...	10	...		Ditto.	
			Ditto Simla ..	...	10	...		Ditto.	
			Ditto Soydabad ..	...	10	...		Ditto.	
			Ditto Bogbati ..	...	10	...		Ditto.	
			Ditto Shupgatcha ..	...	10	...		Ditto.	
			Ditto Shazadpore ..	...	10	...		Ditto.	
			Ditto Demra ..	...	10	...		Ditto.	
			Ditto Janurta ..	...	10	...		Ditto.	
			Ditto Chowhatti ..	...	10	...		Ditto.	
			Ditto Mowpore ..	...	10	...		Ditto.	
			Ditto Belkoochi ..	...	10	...		Ditto.	
			Ditto Rajgunge ..	...	10	...		Ditto.	
			Ditto Songassi ..	...	10	...		Ditto.	
			Ditto Taraph ..	...	10	...		Ditto.	
			Ditto Uttaparah ..	...	10	...		Ditto.	
			Ditto Jamtoil ..	...	10	...		Ditto.	
			Ditto Ghatina ..	...	10	...		Ditto.	
			Ditto Hatikoomral ..	...	10	...		Ditto.	
			Ditto Chandrakona	...	10	...		Ditto.	
			Ditto Jugtola ..	...	10	...		Ditto.	
		Julpigoree	To 16 cattle pound sheds ..	...	500	...	500	Ditto.	
	Darjeeling	Darjeeling	To the several pound sheds in the district ..	...	400	...	400	Ditto.	
	Burdwan..	Burdwan..	Pound sheds in the ditto ..	...	300	...	300	Ditto.	
		Howrah ..	Ditto ditto ..	...	96	...	80	Ditto.	
		Bankoora	Ditto ditto ..	...	300	...	250	Ditto.	
		Midnapur	Ditto ditto ..	...	243	...	243	Ditto.	
		Beerbhoom	Ditto ditto ..	...	200	...	300	Ditto.	
		Hooghly..	Ditto at Bansbarya, Mogra, Ballagore, Guptipara, Pundua, Dhanyakhally, Dadpur, Harripal, Kistonogore, Chunditolla, Telinipara, Biddabatti, Dwarbasini, Singoor, and Sheakhalla ..	...	225	...	160	Ditto.	
	Hazaribagh	Hazaribagh	Pound sheds in the district ..	...	100	...	100	Ditto.	
		Lohardugga.	Ditto ditto ..	...	150	...	150	Ditto.	
		Manbhoom	Ditto ditto ..	...	185	...	165	Ditto.	
			Carried over ..	25,000	9,234	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78. By Public Works Officers.	Estimate, 1877-78. By Civil Officers.	Estimate, 1876-77. By Public Works Officers.	Estimate, 1876-77. By Civil Officers.	Fund to which Grant for 1877-78 is chargeable. Fund.	Amount.
			Mis. Pub. Impvts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	25,000	9,234	...	...		
Miscellaneous.	Presidency	24-Pergunnahs.	To pound sheds in the district ..	...	1,140	...	1,040	Pound Fund.	
		Nuddea ..	Ditto ditto ..	...	800	...	700	Ditto.	
		Jessore ..	Ditto ditto ..	...	700	...	630	Ditto.	
	Orissa ..	Cuttack ..	Ditto at Ungool ..	...	10	...	...	Ditto.	
			Ditto Banki ..	...	5	...		Ditto.	
			Ditto in the district	...	300	...		Ditto.	
		Balasore ..	Ditto ditto ..	...	1,000	...	700	Ditto.	
		Pooree ..	Ditto ditto ..	...	125	...	100	Ditto.	
	Dacca ..	Dacca ..	Ditto ditto ..	...	450	...	550	Ditto.	
		Backergunge.	Ditto ditto ..	...	600	...	600	Ditto.	
		Furreedpore	Ditto ditto ..	...	123	...	100	Ditto.	
		Mymensingh.	Ditto ditto ..	...	1,150	...	1,140	Ditto.	
		Tipperah ..	Ditto ditto ..	...	500	...	500	Ditto.	
	Nuddea Rivers.	Moorshedabad.	Ditto ditto ..	...	700	...	620	Ditto.	
	Patna ..	Patna ..	Ditto at Monair ..	...	7	...	120	Ditto.	
			Ditto Bikram ..	...	5	...		Ditto.	
			Ditto Nowlatpur ..	...	8	...		Ditto.	
			Ditto Mussowdhee ..	...	10	...		Ditto.	
			Ditto Khogowli ..	...	4	...		Ditto.	
			Ditto Passugunge ..	...	4	...		Ditto.	
			Ditto Barh ..	...	10	...		Ditto.	
			Ditto Mokamah ..	...	8	...		Ditto.	
			Ditto Buktearpore ..	...	10	...		Ditto.	
			Ditto Fateeha ..	...	10	...		Ditto	
			Ditto Surneyna ..	...	8	...		Ditto.	
			Ditto Nowada ..	...	10	...		Ditto.	
			Ditto Behar ..	...	10	...		Ditto.	
			Ditto Hilsa ..	...	12	...		Ditto.	
			Ditto Attaserai ..	...	12	...		Ditto.	
			Ditto Seloo ..	...	8	...		Ditto.	
			Ditto Asthawam ..	...	4	...		Ditto.	
			Ditto Girreok ..	...	10	...		Ditto.	
		Shahabad ..	Ditto in the district	...	200	...	100	Ditto.	
		Gya ..	Ditto ditto ..	...	100	...	150	Ditto.	
	Mozufferpore.	Sarun ..	Ditto ditto ..	...	130	...	160	Ditto.	
		Chumparun	Ditto ditto ..	...	230	...	250	Ditto.	
		Mozufferpore.	Ditto ditto ..	...	250	...	250	Ditto.	
		Durbhunga	Ditto ditto ..	...	250	...	250	Ditto.	
	1st Calcutta.	Calcutta ..	To Orphan Home Buildings ..	...	380	...	...	Female Orphan Home Fund.	
			Carried over ..	25,000	18,527	...	...		

BENGAL PROVINCE.

PART II—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS FOR PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—continued.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Mis. Pub. Impvts.—continued.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	25,000	18,527	...	...		
Miscellaneous.	Burdwan..	Burdwan..	To works in connection with the improvement of Government Estates	...	26	...	56	Assignment for Improvement of Govt. Estates	
		Midnapore	Ditto ditto ..	...	992	...	298	Ditto.	
		Hooghly..	Ditto ditto ..	...	202	...	202	Ditto.	
	Presidency	24-Pergunnahs.	Ditto ditto ..	...	1,002	...	1,337	Ditto.	
		Nuddea ..	Ditto ditto ..	...	48	...	48	Ditto.	
	Orissa ..	Balasore..	Ditto ditto at Neeanund ..	...	50	...	...	Ditto.	
		Poorce ..	Ditto of Government Estates ..	...	2,467	...	...	Ditto.	
		Angul ..	Ditto ditto ..	...	1,006	...	...	Ditto.	
		Banki ..	Ditto ditto ..	...	617	...	...	Ditto.	
	Bhagalpur	Monghyr	Ditto ditto ..	...	614	...	...	Ditto.	
		Doomka..	Ditto ditto ..	...	557	...	1,724	Ditto.	
	Dacca ..	Backergunge.	Ditto ditto ..	...	8,971	...	5,514	Ditto.	
		Mymensingh.	Ditto ditto ..	...	212	...	...	Ditto.	
	Dinagepore	Bogra ..	Ditto ditto ..	...	119	...	136	Ditto.	
		Julpigoree	Ditto ditto ..	...	1,686	...	2,160	Ditto.	
		Rungpore	Ditto ditto ..	...	31	...	18	Ditto.	
	Hazaribagh	Lohardugga.	Ditto ditto ..	...	379	...	1,521	Ditto.	
		Hazaribagh	Ditto ditto ..	...	345	...	50	Ditto.	
	Mozufferpore.	Mozufferpore.	Ditto ditto ..	...	42	...	...	Ditto.	
	Patna ..	Shahabad	Ditto ditto ..	...	646	...	...	Ditto.	
	Dinagepore	Rajshahye	To clearing of jungles in Government Estates ..	...	100	...	...	Ditto.	
	Ganges and Darjeeling Road.	Pubna ..	Clearing old tanks and waste lands of Chaks Bistoram and Chak Deeghee	...	152	...	58	Ditto.	
	Dacca ..	Dacca ..	Ditto jungles in the Wara Mehal ..	...	136	...	100	Ditto.	
		Tipperah..	Ditto and tanks ..	...	148	...	100	Ditto.	
	Nuddea Rivers.	Moorshedabad.	Improving the conditions of Government Estates ..	...	148	...	...	Ditto.	
	Chittagong	Chittagong	To embankments at Banskhally ..	...	500	...	...	Ditto.	
			Ditto at Gobera and Pornaparah ..	...	500	...	...	Ditto.	
			Ditto at Dhroong ..	...	4,827	...	...	Ditto.	
			Ditto at Kurbeel ..	...	3,000	...	...	Ditto.	
			Carried over ..	25,000	48,050	...	...		

BENGAL PROVINCE.

PART II—concluded.

DETAIL OF THE BUDGET-ESTIMATE FOR REPAIRS TO PUBLIC WORKS FROM LOCAL FUNDS FOR THE YEAR 1877-78—concluded.

Head of Classification.	Division.	Locality.		Estimate, 1877-78.		Estimate, 1876-77.		Fund to which Grant for 1877-78 is chargeable.	
				By Public Works Officers.	By Civil Officers.	By Public Works Officers.	By Civil Officers.	Fund.	Amount.
			Mis. Pub. Impvts.—concluded.	Rs.	Rs.	Rs.	Rs.		Rs.
			Brought forward ..	25,000	48,050	...	...		
Miscellaneous.	Chittagong	Noakholly	To embankments of two khals, one in Durnesh and the other in Cher Hergotia, and a tank ..	...	200	...	...	Assignment for Improvement of Government Estates.	
			Clearing a tank ..	...	300	...	...	Ditto.	
	Orissa ..	Pooree ..	To works in connection with Pooree Pilgrims ..	...	2,000	...	1,400	Pooree Pilgrim Fund.	
	Mozufferpore.	Sarun ..	Ditto ditto Shaw Bunwaree Lall's Building and Serai Fund ..	...	600	...	...	Shaw Bunwaree Lall's Building and Serai Fund.	
			Ditto ditto Chupra Hospital ..	...	60	...	...	Chupra Hospital Fund.	
	Presidency	Barrackpore	Ditto ditto the Cantonment ..	...	1,956	...	3,000	Cantonment Fund.	
	Dacca ..	Dacca ..	Ditto ditto ..	...	150	...	...	Ditto.	
	Patna ..	Dinapore..	Ditto ditto ..	...	1,530	...	1,400	Ditto.	
	Central Assam.	Durrung..	Ditto ditto Inland Labor Transport ..	...	500	...	...	Inland Labor Transport Fund.	
	Lower Assam.	Lukhimpore	Ditto ditto ..	...	200	...	...	Ditto.	
			Total Mis. Pub. Impvts. ..	25,000	55,546	...	...		

ABSTRACT OF THE GRANTS PROVIDED ABOVE.

	By Public Works Officers.	By Civil Officers.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	.....	2,290	2,290
Communications..	5,44,300	15,65,368	21,09,668
Miscellaneous Public Improvements	25,000	55,546	80,546
Total ..	5,69,300	16,23,204	21,92,504

BENGAL PROVINCE.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS FOR 1877-78.

PARTICULARS.	ESTIMATE, 1877-78.			ESTIMATE, 1876-77.
	Contributions to P. W. Dept. for services of Provincial Public Works Establishments.	For Establishments required by Civil Officers.	Total.	
	Rs.	Rs.	Rs.	Rs.
Establishments of District Road Committees under Act X. of 1871	70,288	4,94,756	5,65,044	4,60,000
Ditto ditto under Resolution No. 1009 of 23rd February 1872	11,054	20,514	31,568	55,300
Establishment charges on account of Circular and Eastern Canals	1,19,366	...	1,19,366	1,05,000
Ditto ditto on account of Nuddea Rivers ..	53,500	...	53,500	50,800
Ditto ditto on account of Ferries on Provincial Roads	4,750	...	4,750	4,125
Ditto ditto on account of Tolls on ditto ..	125	...	125	500
Ditto ditto on account of Staging Bungalows on ditto	3,000	...	3,000	3,915
Ditto ditto on account of Eden Gardens, Maidan Conservancy and Strand Road	9,944	...	9,944	12,875
Ditto ditto on account of Chittagong Port Works..	5,500	...	5,500	6,500
Ditto ditto on account of works connected with the Pooree Pilgrim Fund	...	500	500	...
Total ..	2,77,527	5,15,770	7,93,297	6,99,015

BENGAL PROVINCE.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT FOR THE YEAR 1877-78.

	Estimate, 1877-78.	Estimate, 1876-77.
	Rs.	Rs.
Tools and Plant required for use on District Roads and Works	63,624	29,200
Ditto ditto on the Circular and Eastern Canals	35,850	19,200
Total ..	99,474	48,400